



Churchill County, Nevada

FINAL BUDGET

FY 2015-16

As Amended and Approved at the
May 18, 2015
Commissioner's Workshop



CHURCHILL COUNTY

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Churchill County Comptroller

155 N. Taylor Street, Suite 182, Fallon, Nevada 89406-2748

(775) 428-1414 • Fax: (775) 428-0270

E-mail: comptroller@churchillcounty.org

May 18, 2015

State of Nevada
Department of Taxation
Attn: Heidi Rose
1550 East College Parkway
Carson City, Nevada 89710

Dear Ms. Rose:

Churchill County herewith submits the tentative budget for the fiscal year ending June 30, 2016.

This budget contains 8 funds requiring property tax revenues totaling \$7,860,466.

The property tax rates computed herein are based on preliminary data. If the state computed revenue limitation permits, the tax rate will be \$1.2529. The Commissioners approved the tax rate at the public hearing on May 18th.

This budget contains 37 governmental type funds with estimated expenditures of \$37,549,689 and 7 proprietary funds with estimated expenses of \$18,473,448.

Copies of this budget have been filed for public record and inspections in the offices enumerated in NRS 354.596 (Local Government Budget Act).

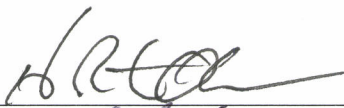
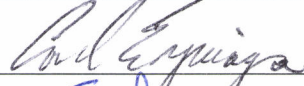
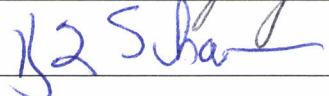
CERTIFICATION

I, 

County Comptroller
certify that all applicable funds
and financial operations of this
Local Government is listed herein.

Dated: 5/18/15

APPROVED BY THE GOVERNING BOARD

Public Hearing to be held on:

Date and Time:

Publication Date:

Place:

Monday, May 18, 2015 at 5:15 p.m.

Friday, May 8, 2015

County Administration Complex, Commission Chambers
155 North Taylor Street, Fallon, NV 89406



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Public Hearing on Tax Rate

Presented to
Board of County Commissioners on
Monday, May 18, 2015



Budget Calendar

- December 1st & 2nd: Departmental Tours
- December 10th Commissioner's Workshop: County Financial Status, Economy, Budget Process
- December 19th Distribute Budget Packets
- January 27th, 2015 Budget Due
- February 9th and 10th Commissioners Budget Hearings
- March 13th: Commissioners Budget Workshop Revenues
- March 20th: Tentative Budget Distribution
- March 26th: Commissioners Budget Workshop: T. Budget
- March 28th: Tentative Budget Submitted
- May 18th: Commissioners Tax Rate Hearing

NRS 354.598 Final Budget

- Statute Requires Public Hearing on Tax Rate on 3rd Monday in May
- Indicate changes from Tentative Budget
- Shall adopt a final budget by the favorable votes of a majority of all members of the governing body
- Submit signed copy to Department of Tax

Changes from Tentative Budget

- Finalized Property Tax Rates to comply with Statutes: Reviewed DTAX Pro forma Projections Changes in Net Proceeds of Mines by DTAX
- Updated/Increased Revenue Projections
- Changes as result of Board Action:
1% General Adjustment, PERS increase, Health Insurance & PACT decreases, \$200,000 into Contingency to fund Comp Study General Employees

Changes from Tentative Budget

- Implementation of approved Early Retirement Incentive Buyouts
- Capital Projects adjustments: Senior Center / Jail Facility
- Miscellaneous Insignificant Changes to various departments
- No Changes were received from CC Communications from the Tentative Budget

Tax Rate Overview

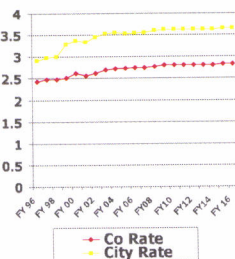
- County Historical Tax Rate
- Fiscal Year 2015-16 Tax Rate Breakdown
- Consolidated Tax Distribution



Historical Tax Rate Data

- Summary of Tax Rates over the Years

Year	County	City
FY02	\$2.62	\$3.46
FY03	\$2.70	\$3.55
FY04	\$2.725	\$3.57
FY05	\$2.735	\$3.55
FY06	\$2.745	\$3.56
FY07	\$2.745	\$3.57
FY08	\$2.775	\$3.61
FY09	\$2.803	\$3.64
FY 10	\$2.803	\$3.64
FY 11	\$2.803	\$3.64
FY 12	\$2.803	\$3.64
FY 13	\$2.803	\$3.64
FY 14	\$2.803	\$3.64
FY 15	\$2.833	\$3.66
FY 16	\$2.833	\$3.66



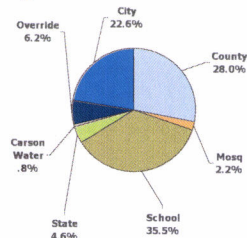
Tax Rate Data

- County & City Rate unchanged
- FY 2015-16 County Tax Rate 2.833 and City of Fallon 3.66
- Property Taxes on \$100,000 Home: County \$992 and City \$1,281 (subject to cap restrictions)

FY 16 Property Tax Combined \$3.66 City Rate

Overall Rate Allocation

County 28.0%
City of Fallon 22.6%
Override 6.2%
State of NV 4.6%
School District 35.5%
Carson Water 0.8%
Mosquito & Weed
Abatement 2.2%



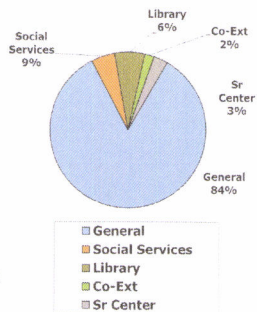
Changes in Tax Rate FY 16

- General County Rate unchanged:
Apportionment unchanged
Override rates: unchanged
- Mosquito & Weed Abatement unchanged
- School Debt Rate unchanged
- State Rate unchanged
- City Rate: Operating Rate unchanged



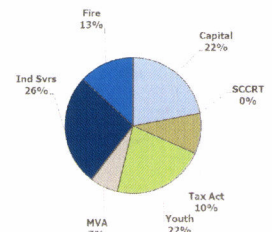
County Tax Rate Allocation \$1.026 Rate

- General Fund 86.19 Cents
- Social Services 5.00 Cents
- Senior Center 3.00 Cents
- Library 6.41 Cents
- Cooperative Extension 2.0 Cents



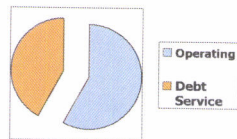
Allocation of Overrides 22.69 Cents

- Capital Improvements 5 cents
- SCCRT Loss Override 0 cents
- Local Gov't Tax Act 2.19 cents
- Youth Services 5.0 cents
- Indigent MVA 1.5 cents
- Indigent Services 6.0 cents
- Fire Equipment 3.0 cents



Allocation of School District \$1.30 Tax Rate

- School District Rate
75 cents Operating
Set by Statute
55 cents Debt Service
Approved by voters
- Debt Rate will be 55
cents as approved by
rollover bond issue



Consolidated Tax Distribution

- BCCRT, SCCRT, GST, RPTT, Cig Tax and
Liquor Tax
- Current Year 2015 Estimate \$5,087,339
DTAX FY 2016 Estimate \$5,581,087
Final Budget Estimate +4.9% \$5,337,339 (95.6%)
- General Fund apportionment \$4,563,339 (85.5%)
Balance to other funds \$774,000 (14.5%)

Fund Balances: General Info

- Allow for stability and continuity of operations
- Cushion against revenue shortfall or unanticipated emergency. Allows an entity to "schedule emergencies" & "use reserves as budget mitigation measure"
- Reflects prudent financial operations for bond rating
- Allow sufficient financing for liabilities such as accrued employee leave and insurance obligations. Assure sufficient actuarial evaluation of these issues.
- Recommended Level of Fund Balance (4-8.3%)
Board approved policy on 9-19-2011 16.6%

Fund Balance Summary FY 16

■ General Fund			
BFB \$5,391,339	EFB \$2,850,407		-\$2,540,932
■ Road Fund			
BFB \$809,561	EFB \$542,367		-\$267,194
■ Social Services			
BFB \$1,389,400	EFB \$850,333		-\$539,067
■ Public Library			
BFB \$929,730	EFB \$834,404		-\$95,326

Fund Balance Summary FY 16

■ Parks & Recreation Fund			
BFB \$856,662	EFB \$566,688		-\$289,974
■ Water Resource Fund			
BFB \$863,958	EFB \$1,005,358		+\$141,400
■ Infrastructure Tax Fund			
BFB \$1,299,243	EFB \$1,519,593		+\$220,350
■ Regional Transportation Fund			
BFB \$537,435	EFB \$454,572		-\$82,863

Fund Balance Summary FY 16

■ Building Reserve Fund			
BFB \$2,921,831	EFB \$2,701,831		-\$220,000
■ Capital Projects Tax Fund			
BFB \$1,615,570	EFB \$1,654,241		+\$38,671
■ Extraordinary Repairs & Maint. Fund			
BFB \$416,994	EFB \$321,194		-\$95,800
■ Fire Equipment Tax Rate Fund			
BFB \$450,277	EFB \$144,543		-\$305,734
■ Road Equipment Replacement Fund			
BFB \$458,439	EFB \$40,192		-\$418,247

Adult Jail Facility

- Projected Cost \$ Unknown
- Funding Sources:
 - Capital Project Ad Valorem Fund
 - Building Reserve Fund
 - Debt Proceeds
- Debt Service Repayment Resources:
 - Fed PILT, Geothermal, 1/8% Infrastructure
 - Sales Tax, Other as directed by Board

Senior Center Facility Funding Options

- Preliminary Cost \$4.6M
 - Value Engineering: Reduce costs \$4M
- Foundation Grant Opportunity \$1,500,000
- Local Support
 - County \$500,000
 - Coalition \$500,000
 - City of Fallon \$300,000
- Additional County Support Options
 - Fairgrounds Sale Proceeds, Building Reserve, Indigent Services, Other

Menu of Budget Options

- Review "Wish List Rankings"
- Areas of Evaluations
 - Personnel Costs
 - Supplemental Requests
 - Capital Outlay
 - Community Support
 - Fund Balance

Final Budget FY 2016

- Submission Deadline: May 31st
- Submit Amended Final Budget 30 days after Session(s)
- Nevada Tax Commission Meeting: Last Thursday in June
- Tax Rate Effective: July 1st
- September/October Work Session: "*Financial Checkup*"
- Questions & Answers
- Thank you for your financial oversight and responsibility!



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Recommended Action #1



A motion to approve the Tax Rate for the fiscal year beginning July 1, 2015 and ending on June 30, 2016 as submitted/revised. Furthermore, approve the final budget and direct the Comptroller to file the budget with the Department of Taxation as required by statutes.

OR (Recess to May 20th Afternoon Commissioner's Meeting)

Recommended Action #2



A motion to approve Resolution 11-2015 which is a resolution assigning an additional portion of the ad valorem tax levy in support of the Cooperative Extension Fund for Fiscal Year 2015-16 and direct the Comptroller to include in the final budget packet to the Department of Taxation as required by NRS.

OR (Recess to May 20th Afternoon Commissioner's Meeting)



CHURCHILL COUNTY

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Thank You



BUDGET MESSAGE

The following document sets forth the final budget for Churchill County for the fiscal year beginning July 1, 2015 and ending June 30, 2016. The document represents the final budget of the County for the next fiscal period; having been balanced on the basis of budgeted expenditures to estimated revenues of limited extent. The tentative budget was presented to the Board of County Commissioners at a public workshop on March 26th and a hearing on the tax rate and final budget was held on Monday, May 18th at 5:15 pm in the County Commissioners Chambers located at 155 North Taylor Street in Fallon.

The budget contains schedules for the General Fund, the various Special Revenue Funds, various Capital Projects Funds and the Utility Proprietary Funds. The budget has been prepared to include the actual prior year audited activities and the current year estimated expenditures and revenues, as well as the budget schedule for the upcoming fiscal year.

Projected ending fund balances are generally recommended to be at least four percent (4%), but not more than eight and one third percent (8.3%), of budgeted expenditures, less capital expenditures for at least those funds supported by combined property taxes (ad valorem) and Consolidated Intergovernmental Tax Distribution (CTX). CTX is comprised of Supplemental City County Relief Tax (SCCRT), Basic City County Tax (BCCRT), Real Property Transfer Tax (RPTT), Government Services Tax (GST), Cigarette and Liquor Taxes. It is desirable to maintain reasonable ending fund balances in order to deal with unforeseen needs and emergencies which may arise during the course of the year and to allow sufficient reserves to enable expenditures in the next fiscal year prior to receipt of revenues. For the fiscal year 2015-16 budget, ending balances for the General and all tax supported Special Revenue Funds fall within the recommended range of ending fund balance as a percentage of expenditures less capital outlay as recommended by the Department

of Taxation. The final budget results in a reduction in the General Fund ending fund balance.

During the course of fiscal year FY 95-96, the County established a Stabilization of Operations fund. This fund was established in accordance with legislation passed by the 1995 Legislature. The purpose of this fund is to reserve funds deriving from greater-than-anticipated revenues collected in a given year to offset years in which the general fund experiences a shortfall in projected revenues. This fund has a June 30, 2014 audited balance of \$1,585,660 or approximately 9% of total General Fund Expenditures in the prior fiscal year. It should be noted that the County has implemented Budget Mitigation plans over the past seven years and has not tapped into the Stabilization Fund to make up for the historic revenue shortfalls that occurred within the General Fund. In this final budget, revenues continue to be more aggressively forecasted than in prior years. The board of County Commissioners has been put on notice that if revenues do not meet projections, it is likely that Stabilization funds may need to be used. As such, the board has requested the County Administration develop a Budget Mitigation Plan for Fiscal Year 2016 to address possible shortfalls in projected revenues and fiscal impacts of the legislative process.

The County will experience an increase in assessed valuation of \$26,504,034 or 3.75% for the next fiscal year. The overall assessed value for FY 15-16 is estimated at \$734,347,493 by the Department of Taxation compared to \$707,843,459 in the current year and \$695,624,777 in FY 2014 and \$694,365,680 in fiscal year 2013 and \$740,215,085 in fiscal year 2012. This increase is due to plant expansions in the geothermal sector and the DFA Dairy plant as well as increases in real estate values as there was a reduction in the amount of economic obsolescence applied to the commercial, industrial and residential properties this year by the Assessor's Office. Net proceeds of mines assessed values, as determined by the Department of Taxation, decreased \$12,711,344 or 52.5%.

This amount has changed significantly over the years due to Stipulation Agreements granted by the Department of Taxation for several of the major geothermal companies operating in Churchill County. This compares with a high of \$45.0 million in 1997-98. The county would expect to see net proceeds increase from the current level due to expansion of various geothermal projects in the very near future. However, under the current tax structure, the geothermal project may be eligible for 45% property tax abatement for 20 years. This abatement program has a significant negative fiscal impact to all programs and entities that receive property tax distributions. The County Administration believes the property tax revenue estimates in the final budget more accurately reflects the projected revenues rather than the assessed value times the property tax rate. See table below for a breakdown of the assessed values:

<i>Fiscal Year</i>	<i>Assessed Value</i>	<i>Net Proceeds</i>	<i>Total Assessed Value</i>
2008-2009	\$710,891,895	\$15,000,000	\$725,891,895
2009-2010	\$758,978,103	\$31,841,455	\$790,819,558
2010-2011	\$783,461,598	\$33,008,267	\$816,469,865
2011-2012	\$708,612,795	\$31,602,290	\$740,215,085
2012-2013	\$676,251,835	\$18,113,845	\$694,365,680
2013-2014	\$672,577,889	\$23,046,888	\$695,624,777
2014-2015	\$683,625,992	\$24,217,467	\$707,843,459
2015-2016	\$722,841,370	\$11,506,123	\$734,347,493

The final budget has been prepared to minimize the total combined county property tax rate to the extent possible especially in light of the City of Fallon at the \$3.66 cap. The proposed County rate for FY 15-16 is projected at \$2.8329 per \$100 of assessed value. The final tax rate will be determined at the May 18th tax rate hearing. Exhibits A and B (pages iixx & ixx), attached hereto, represent a compilation of the anticipated tax rates and apportionment for the upcoming fiscal year, and the actual current (FY 14-15) tax rates respectively, for various local units of government, for the State, for Churchill County and for city of Fallon residents. These exhibits are not required under state statutes, but are included in hope of assisting in explaining the apportionment of ad valorem taxes paid by city and county property owners. Total combined ad valorem tax rate for FY 15-16 for County residents remains the same at \$2.8329 per \$100 of assessed value, and \$3.66 per \$100 for City residents. There was no changes in the apportionment of the rate for Fiscal Year 2016. At these projected rates, the estimated tax bill for a house with \$100,000 assessed value would be \$992 in the County and \$1,281 in the City. These rates are below the allowed rates and are subject to final approval by the Board of County Commissioners, the City Council and certification by the Nevada Tax Commission and may change slightly depending upon their actions. The actual tax bills are subject to the caps established by AB 486 and SB 509 in the 2005 Legislative session. The caps allow for abatement for any increases in property taxes over 3% for a primary residence and an alternative cap not to exceed 8.0% for commercial, industrial and non-occupied residence. By formula, the alternative cap for Fiscal Year 2015 will be 4.8% for qualifying property. The tax abatement projected by the Department of Taxation in their pro forma calculations provided to the taxpayers for the total county is over a million dollars.

Churchill County
FY 2015-16 Tax Rate Allocation
Dollars per \$100 Assessed Allocation

General Fund	\$0.8619		
Social Services	0.0500		
Cooperative Extension	0.0200		
Public Library Fund	0.0641	1.02600	
Capital Improvements	0.0500		
Youth Services	0.0500		
Tax Act	0.0219		
Hospital Care Ind. MVA	0.0150		
Indigent Medical Care	0.0600		
Fire Equipment	0.0300	0.2269	
Mosquito and Weed Abatement		0.0800	
School District Operating	0.7500		
Debt Service	0.5500	1.3000	
State of Nevada		0.1700	
Carson Water Sub conservancy		0.0300	
Total for County Residents			\$2.8329
City of Fallon		0.8271	
Total for City Residents			\$3.6600

**Assumes no rate change for Mosquito & Weed Abatement and the City of Fallon.*

The budget figures have been estimated to represent revenues and expenditures as accurately as possible to assist in the comparison of the original budget to actual required under the GASB #34 reporting model. The Comptroller's Office successfully implemented GASB 34 in the fiscal year ending June 30, 2004 as required by the statement. The County implemented GASB Statement #54 relating to the New Fund Balance Reporting Model adopted in Fiscal Year 2011.

The multi-year increases in sales tax revenue resulting from a major national retailer coming

into the business community has long since leveled off. The County is experiencing a reduction in taxable sales as local businesses are closing, major economic development projects have been granted sales and use tax abatements by the State of Nevada and the expanded retail opportunities developed in Fernley which is attracting the regional commerce that Fallon and Churchill County enjoyed over the past several years. In the fiscal year ending June 30, 2006, Churchill County posted record levels of taxable sales. The significant increases in taxable sales were due largely to the increase in residential, commercial and industrial development during this economic expansion period. This increase was due in part to significant one time taxable sales in the residential construction, commercial and geothermal sectors. The taxable sales levels declined four straight years from Fiscal Year 2006-07 to Fiscal Year 2009-2010. There was an increase of 6.9% in Fiscal Year 2011 due to geothermal expansion. However, the negative trend continued in Fiscal Year 2012. There was an increase of 3.3% in Fiscal Year 2013 due to two major construction projects (Geothermal Plant and DFA Milk processing plant). In FY 2014 CTX revenues decreased by less than 1% during the year. The current year FY 15 CTX revenues are up for the first seven months compared to the same period a year ago. The CTX revenues for FY 14 were budgeted at \$4,809,339 compared to actual collections of \$5,002,772 resulting in a favorable budgetary variance of \$193,433 in the prior year. The final budget reflects a CTX budget of \$5,337,339 which would be an increase of \$334,567 or +6.7% from FY 2014 actual number. This FY 16 amount is still less than the Department of Taxation's estimate of \$5,581,087 or 95.6% of their estimate. In addition, there were two new retail businesses that opened in calendar year 2014 and a general improvement to the local economy. No new significant revenue sources are included or anticipated in the budget.

The budget has been prepared consistent with a multi-year financial plan, which may be

revised from time to time by the Board of County Commissioners. The financial plan addresses service levels and program issues as well as a capital improvements plan for the County. The final budget makes provisions to provide for several job re-classifications to more appropriately reflect the responsibilities of the positions, keep numerous positions gapped, merit increases on anniversary date, and absorbs the employer's portion of the PERS rate increase. The budget reflects projected decreases in worker's compensation and health insurance. Worker's compensation costs are projected for a slight decrease for most employee classes due to our modification rate going down due to effective risk management and the overall rate decrease approved by PACT. The rate for police and fire are budgeted to fund adequate reserves for the Heart Lung conclusive presumption coverage as mandated by the 2001 Legislature. In Fiscal Year 2010, the Insurance Advisory Committee made plan recommendations that were approved by the Commissioners which allowed employees to choose from three different plan designs. Each option requires a different level of contributions/deductible/co-pays from the employee. The County is contributing a flat rate towards the purchase of health insurance benefits for employees only, regardless of the plan. The final renewal with our carrier resulted in a reduction in our health care premiums. The County has contracted out a classification and compensation study to be completed in Fiscal Year 16. Based on Board action on April 30th, the Final Budget includes \$200,000 into the General Fund to implement the study for the general employees. The supervisory employees will be addressed at a later date. Furthermore, the Final budget makes provisions for transfers to the Senior Citizen Ad Valorem Fund to commit funds for the future Senior Center facility being proposed. This project can only go forward with support and grants from various foundations.

The budget also makes an allowance for a projected increase in risk management costs

related to insurance. The County will continued to keep the higher deductible of \$50,000. Our liability and property insurance cost are projected to remain the same as the current year. Service and supplies function have increased as a result of increased cost of supplies and contracted services.

In the general fund, major capital outlay acquisitions are limited due to the budget constraints and limited resources. Funding was approved for the Sheriff's Office and the Fire Department equipment replacement program.

Capital resources have been allocated to acquire land, water rights, conservation easements and facilities. Resources have been budgeted for extraordinary repairs and maintenance of facilities and equipment. Capital funds were significantly reduced by the construction of the Juvenile Probation Justice Facility in the prior years. The County is making an effort to set resources aside to build a new adult criminal justice facility and senior center facility in our community. The Social Services and General Fund budgets reflects the impacts of unfunded mandates by the 2012 Legislative Session. These mandates on social services are having a significant impact on the County's ability to provide essential services to our residents. These unfunded mandates continue to impact our financial condition in these two funds.

There were numerous requests for salary upgrades, additional employees and capital expenditures; however, budgetary constraints have only allowed for increases in those few functions determined as essential to deal with the community needs. No unfunded mandates from the current legislative session have been factored into the Final Budget. Changes are likely to be included in the Amended Final budget after the close of session.

The budget also includes 3-cents of voter-approved property tax rate override generating an estimated \$193,066 in revenues for the purchase of fire equipment. The details are fully described in

notes to the budget that address the 3-cents rate for Fire Equipment.

NOTES TO BUDGET:

The following explanations are intended to amplify those funds, functions or programs that are supported wholly or in part with property taxes as mandated by legislation or voter approved overrides.

1. **Carson Water Sub-Conservancy District (CWSD)** The 1999 Legislature adopted legislation that allows Churchill County to be included in this important resource-planning group. The CWSD is the principal intergovernmental agency with oversight responsibilities regarding water and related issues on the Carson River watershed. Members of CWSD include Carson, Douglas, Churchill and Lyon Counties. Given the continuing demands on the limited water resources of the Carson River, it made sense that Churchill County should be a member of the sub-conservancy district. The basic contribution formula in support of CWSD programs requires budgeting 3-cents of property tax rate. This tax rate will generate an estimated \$187,155 in revenues on the assessed valuation within the sub-conservancy area of Churchill County, which is located primarily in the Lahontan Valley. Much, if not all of the resources remitted to CWSD, are returned to the County in the form of grants for water related planning and research activities.
2. **Western Nevada Regional Youth Facility** As part of a five-county consortium comprised of Douglas, Carson, Storey, Lyon and Churchill Counties, the county is required to budget up to five-cents of property tax rate in support of a regional youth facility located in Silver Springs. The County has budgeted the full 5.0 cents of property tax rate in support of youth services at Silver Springs and another, older facility located at China Springs plus a portion for Aurora Pines, a legislatively mandated female youth

offender facility, which came on-line in fiscal year 2002-2003. Estimated revenue from the 5.0-cent proposed tax rate is \$314,559. The remaining monies needed to fund the program will come from general county resources. The five counties will be required to contribute resources for operations based upon a formula utilizing proportional school enrollments and actual usage. Additionally, Churchill County opened a Juvenile Detention Justice Facility in May, 2011. The revenue and expenditure of these youth services are recorded in the General Fund. The County has entered into inter-local agreements with various local governments to provide juvenile beds and programming for these communities at an agreed upon price.

3. **Fire Equipment Apparatus Fund** - (see page 74), was created in response to a 2-cent property tax initiative adopted by the voters at the primary elections held in September 1992. The tax rate ended on June 30, 2000. At the November 2000 General Election, the voters again approved a two-cent property tax rate for a period of six-years. Proceeds from the tax initiative are being used solely for the purpose of funding major fire equipment and apparatus purchases for the Churchill County Volunteer Fire Department. The tax question was approved at the November 2008 General Election for a three cent override rate for a period of six years. This tax will generate approximately \$193,066 in Fiscal Year 2015-2016. During Fiscal Year 2016, the budget reflects the appropriation of \$500,000 to purchase equipment and apparatus for the department. The operating cost of the Department is included in the Fire Department's General Fund budget.
4. **Special Ad Valorem Capital Projects Tax Levy Fund** - (see page 70) Enabling legislation for the creation of this fund was passed by the 1989 session of the Legislature

(AB-801). The Board of Commissioners adopted Resolution (11-89) imposing the levy and creating the fund. Proceeds of the fund are distributed between the City of Fallon and the County in the ratio, which the respective Supplemental City-County Relief Tax (SCCRT) distribution to each entity bears to the total SCCRT received by the County. Based upon the SCCRT revenues received the year in which the legislation became effective, the City of Fallon received 18.4% and the County the remaining 81.6%. The tax rate is 5-cents per \$100 of assessed valuation, which will generate approximately \$314,559. Of this amount, the City will receive approximately \$57,879. Fund resources are to be used for various major capital acquisitions, law enforcement facilities and court complex downtown. It is anticipated to use these funds for the adult justice complex in the future.

5. **Indigent Services Fund**- (see page 62) This fund accounts for the payment of indigent medical cost above the statutory 4.5% increase in the mandated amount required to be budgeted for medical assistance within the Social Services budget. The County is proposing to levy 6-cents of tax rate in any given year based on a formula driven by anticipated levels of expenditures and projected ending fund balance for the previous year. Based on the projected ending fund balance, the estimated tax rate of six-cents will be levied, of which one cent is remitted to the state of Nevada for the supplemental fund as required by statute. The six-cent tax is anticipated to generate \$377,469 to assist in the payment of long-term indigent medical care as required by statutes.
6. **Cooperative Extension Fund** - (see page 35) Nevada Revised Statutes 549.020 (2) requires that the County contribute at least 1-cent minimum ad valorem tax rate to

support Agriculture Extension programs now known as Nevada Cooperative Extension. The statute further limits the maximum levy of ad valorem tax to 5-cents. Any amount budgeted in excess of the statutory minimum must be authorized by the board of county commissioners who must adopt a resolution stating the excess rate. The final budget includes a tax rate of 2 cents for FY 15-16 as the county's share for supporting cooperative extension programs. This tax is projected to generate \$125,824 in revenues. This program has been impacted by the University system with major cuts and reorganization mandated by the 2011 Legislature. The final budget may have material changes to this final budget due to legislative mitigation measures.

There are several special revenue funds which address *public works* and the county road department:

The Road Fund (see page 29) a special revenue fund used to account for excise taxes on all motor vehicle fuel (gasoline) sold in Churchill County. The fund accounts for the building and maintaining of the County road infrastructure. Currently, the County maintains 194.84 miles of paved roads, 254.74 miles of non-paved roads and countless numbers of bridges and culverts within Churchill County. The cost of the projects is reported in the Road Fund with transfers of revenue from the Regional Transportation Fund, Public Transit Fund and Road Impact Fund. The Fiscal Year 2016 budget reflects a slight increase in revenues for gas tax and sales tax related revenues that support road maintenance and improvements. The final budget provides funding for projects to be completed during Fiscal Year 2016, once approved by the Board of Highway Commissioners.

The Regional Transportation Fund (see page 47), a special revenue fund created under the provisions of NRS 373, accounts for an optional tax on all motor vehicle fuel (gasoline) sold in Churchill County. The rate of taxation is currently 9-cents per gallon. Expenditures and transfers

from this fund occur only upon a determination by the Regional Transportation Commission (RTC) as to the suitability and eligibility of a project. Transfer to the County Road fund (see page 29), in the nature of a reimbursement, takes place upon an accurate accounting to the Regional Transportation Commission of actual project expenditures. Intergovernmental expenditures to the City of Fallon likewise, occur only upon presentation of actual costs or bid documentation. Once projects and funding are approved by the RTC, the Board of County Commissioners approves the transfers to the various funds/entities.

One-Cent Fuel Excise Tax Fund - (see page 65), enacted by the voters at the general election in November of 1986, imposes a one-cent per gallon excise tax upon all motor vehicle fuel sold in Churchill County. The excise tax was adopted by the voters in accordance with Nevada Revised Statutes, Chapter 365.192 and 365.194. Revenues generated are returned to the County and are specifically earmarked by statute for repairing or restoring existing paved roads, streets and alleys. Such revenues are apportioned between Churchill County and the City of Fallon in the ratio that each entity's population bears to the total population of the county. For the 2015-16 fiscal year, the City of Fallon would therefore receive approximately thirty-four percent (34.38%) of the total available revenues generated by the tax measure with the balance (65.62%) apportioned to the county.

Public Transit Fund - (see page 63) The Public Transit Fund was enacted by the voters at the primary elections held in September of 1986 imposing a one-quarter of one-percent (1/4%) sales and use tax upon all retail sales in the county in accordance with the provisions of Nevada Revised Statutes, Chapter 377A. Tax revenues resulting from this measure are to be allocated to the City of Fallon and Churchill County in the same ratio as each entity's total miles of paved roads bears to the

total miles of paved roads in the county. Utilizing these ratios, the City will receive approximately 20% and the County will receive approximately 80% of available resources for maintenance, repair and construction of paved roads within their respective jurisdictions. The Churchill County Regional Transportation Commission, in accordance with the provisions of Nevada Revised Statutes Chapter 373, authorizes expenditures from this fund.

Road Impact Fund- (see page 31) The Board of County Commissioners approved a road impact fee of \$2,300 for road improvements in Ordinance adopted in Fiscal Year 2005-2006. The funds will be placed in this fund and will be expended on projects within two defined benefit areas within Churchill County. The ending balance in this fund at June 30, 2014 was \$320,640. Monies will accumulate in this fund and will be spent on major projects related to the Churchill County Transportation Master Plan. Due to the real estate market and current economic conditions, there has been limited activity in this fund for the past four years.

The Road Equipment Replacement Capital Project Fund (see page 76) was established effective July 1, 2013 to account to the acquisition, maintenance and replacement of major road equipment. Resources in this fund include 3% of all gas tax revenues, proceeds from the sale of equipment, at least 25% of the project savings incurred by in-house projects, and any other revenues approved by the Board of Highway Commissioners.

There are several funds used to support the *social service programs* of Churchill County.

The Social Services Fund-Medical - Assistance-Direct Assistance (see page 33), directs a portion of the Social Services special revenue fund created under the provisions of NRS 428.295 for medical assistance to indigent persons pursuant to a statutory formula for counties whose population is less than 400,000. The amount allocated for this function must be calculated by multiplying the

amount allocated for that purpose from the previous fiscal year by 104.5 percent. The County restated the base to \$100,000 in fiscal year 2006-07. The amount budgeted in FY 15-16 is \$148,608. The remaining amount above \$148,608 has been budgeted in the 10 cent Indigent Medical Fund as required by statutes.

The Social Services department is the grant recipient for the state pass through of federal Transportation Administration funding for the Churchill Area Regional Transit (CART) program operated by the Senior Citizens Coalition. These grant-funded programs can only be sustained if grant resources continue to support the operations. Due to cuts in Federal and State funding, it is becoming increasingly more difficult for the County to sustain this program.

A number of other funds bear further explanation as follows:

1. **Parks and Recreation Fund** - (see page 39) was enacted by resolution effective July 1, 1989. This special revenue fund is utilized to account for activities associated with operation of the County's Parks and Recreation department. All recreation related departments are maintained in the Parks and Recreation Fund. The final budget increases are the result of expanded programs at the Regional Park Complex and are dependent upon resulting increases in revenues. During 1997, the County and the University System entered into an inter-local agreement to expand park facilities on the University Research Park at the Newlands Agricultural Experiment Farm just east of the existing regional park. This park facility provides for additional playing fields, a fishing pond, expanded 4-H programs as well as expanded recreational opportunities for the community. The current year budget allows for extraordinary repairs and maintenance to the aging park and fairground facilities.

2. **Park Impact Fee Fund**- (see page 41) is a fund established to account for the collection of the residential construction tax to support parks. This fund was established in Fiscal Year 2005-

2006. The ending balance at June 30, 2014 was \$240,837. These funds will be used to improve parks and park facilities in the community. It is anticipated that funds will accumulate in this fund and will be used for significant park improvements. Due to the real estate market and current economic conditions, there has been limited activity in this fund for the past four years.

3. **Fairgrounds Sale Proceeds Fund** - (see page 66), a fund created by resolution to account for proceeds from the sale of a 7.94 acre parcel of prime County-owned land located in the City of Fallon. The proceeds generated by this sale are specifically reserved under the provisions of Chapter 89, Statutes of Nevada 1951, as amended. Proceeds derived from the sale of this property may only be utilized to improve other real property for public use located in Churchill County. The County has also sold the remaining portion of the Old Fairgrounds. These proceeds have also been placed in this fund, but may not be subject to the same statutory constraints. However, because of the County's need for improved public facilities, budgeting these proceeds in this fund places the public on notice that the proceeds will only be expended for other capital improvements, not operations. The final budget proposes using these funds as matching resources to demonstrate local support for the building a new Senior Center Facility on Maine Street. As noted in the budget, transfer from the Fairgrounds Sales Proceeds Fund will be made to the Senior Ad Valorem Fund to be committed for the new Senior Center facility. During FY 97, FY2000, FY 05 and FY 10, funds were made available under the provisions of N.R.S. 244.1505 for an interest-bearing loan to the local non-profit organization Motor Sports Safety, Inc (MSSI). Such loans were used to pay for infrastructure development at the Top Gun Raceway located on Bureau of Land Management lands on US Highway 95 approximately 15-miles south of town. An estimated \$1.9 million in improvements collateralizes the loan. Repayment of principal and interest is being made to this fund. MSSI is

currently delinquent on their loan payments.

4. **Infrastructure Tax Fund**- (see page 59) was established in Fiscal Year 2005-06 in accordance with the provisions of Nevada Revised Statutes Chapter 377A for Infrastructure improvements. The County has developed water and waste water facilities. The proceeds collected from the ¼ percent sales tax rate are being used to develop and enhance our water resources. The budget allows for the continued purchase of water resources in support of the utility operations, conservation easements and transfer of development rights in the County watershed. The ending fund balance as of June 30, 2013 was \$939,143. During the FY 2011, the fund has purchased \$3,404,773 in conservation easements in connection with the NAS-Fallon open space buffer program with the base contributing 75% of the purchase price. Purchases in Fiscal Year 2012 were \$1,042,014. This buffer zone will prevent encroachment and will enable military training to continue preserving the positive local economic impact. Due to economic conditions, the County has had to scale back on this program in FY 2013 and FY 2014. The United States Navy has agreed to increase their matching contribution from 75% to 90% in an effort to keep the program alive. It is anticipated that there will be an heightened level purchases of conservation easements and transfer of development rights in Fiscal Year 2016 to meet the Navy purchase goals.

5. **CC Communications: Telephone Operating Fund** - (see page 80), reflects the budget of the County-owned telephone company enterprise operations. Operations are solely funded through telephone subscriber revenues. There are no taxes, fees or other general county resources apportioned in support of this or other CC Communications proprietary funds.

6. **CC Communications: Wireless Fund** - (see page 82), was created by the Board of County Commissioners to account for the activities of the Churchill County Telephone Company

expansion into the burgeoning cellular telephone industry. As a non-regulated telephone service, our accountants recommended the separate fund in order to simplify the tracking of applicable transactions. The wireless fund will be eliminated in Fiscal Year Ending June 30, 2013 with the remaining equity transferred to the Managed Data Services Fund as approved by the Board of County Commissioners.

7. **C.C. Communications Long Distance Fund** - (see page 84), was created by the Board of County Commissioners to account for the activities of the Churchill County Telephone Company to provide a local long-distance carrier. As a non-regulated telephone service, our accountants recommended the separate fund in order to simplify the tracking of applicable transactions.

8. **C.C. Communications Broadband Fund**- (see page 86) was created by the Board of County Commissioners to account for the activities of the Churchill County Telephone Company to provide high-speed Internet and television services. Our accountants recommended the separate fund in order to simplify the tracking of applicable transactions.

9. **C.C. Communications Managed Data Services Fund**- (see page 88) was created by the Board of County Commissioners to account for the activities of the Churchill County Telephone Company to provide managed data services to their customers. Our accountants recommended the separate fund in order to simplify the tracking of applicable transactions.

10. **Utility Enterprise Fund**- (see page 90) was created by the Board of County Commissioners to account for the activities of the County water system. The County developed a Water Facilities in the urbanizing area of unincorporated part of County. The initial development of the system was in the Water Resource Fund. Subsequently, the County established a separate Utility Enterprise Fund to account for the water operations. The water system was operational and on-line in Fiscal Year 2007-2008. The water system was built with state and federal grant resources,

developer resources and general county resources. The intent of the system is to provide safe drinking water to users who will be charged a rate that covers the cost of operations.

11. **Waste Water Fund**- (see page 92) was created to account for the waste water utility operations. The waste water plant was built with state and federal resources, developer resources and general county resources. The intent of the waste water system is to provide services to the end users who will be charged an appropriate rate to cover the operations, and maintenance of the system.

12. **Golf Course Enterprise Fund**- (see page 94) was created to account for the operations of the Fallon Golf Course. The County purchased the Fallon Golf Course from a group of local investors on February 28, 2013. The County entered into a facility lease agreement with Duncan Golf Management (DGM) to operate the golf course for an annual lease payment and a percentage rent above gross revenues of \$400,000 that will be placed into the Capital Improvement Plan for the Golf Course. DGM had a successful second year of operations.

13. **County Debt Service Fund** (see page 78) The Debt Service Fund was established to pay the principal and interest payments for debt incurred by the County. It is recommended that the fund be maintained at a level that reserves an additional one-year' worth of payments over current year debt payments. The general county is currently debt free with the only outstanding debt entity wide is the CC Communication's customer service center long term capital lease.

We have endeavored to prepare a fair and responsible budget that balances needs with available resources. The Comptroller's Office will monitor revenues and recommend appropriate measures to the Commissioners if revenues do not appear to support these additional positions. Those desiring further information on the budget may contact the County Manager at 423-5136 or County Comptroller at 428-1414 during regular business hours. The County Manager's e-mail

address on the World Wide Web is countymanager@churchillcounty.org and the County
Comptroller comptroller@churchillcounty.org. Budget information may be obtained at the
Comptroller's Office web-site at ChurchillCounty.org.

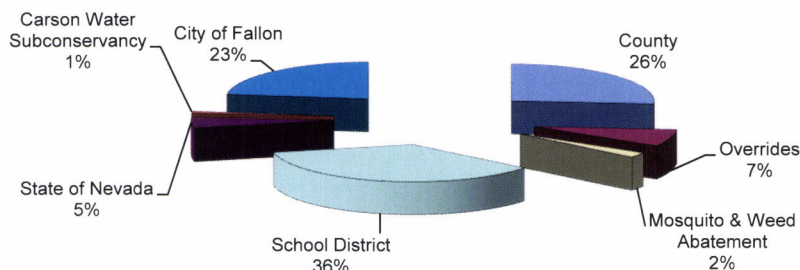
CHURCHILL COUNTY
AD VALOREM TAX
Fiscal Year 2015-16

Exhibit A

Final Budget

FUND	TAX RATE	APPORTIONMENT PERCENTAGE	
		COUNTY RESIDENT	CITY RESIDENT
GENERAL	0.86190	30.42%	23.55%
SOCIAL SERVICES	0.05000	1.76%	1.37%
SENIOR CENTER	0.03000	1.06%	0.82%
AG EXTENSION	0.02000	0.71%	0.55%
PUBLIC LIBRARY	0.06410	2.26%	1.75%
Subtotal County Rate	1.02600	36.22%	28.03%
CAPITAL IMPROVEMENT FND	0.05000	1.76%	1.37%
LOCAL GOV'T TAX ACT 1991	0.02190	0.77%	0.60%
YOUTH SERVICES	0.05000	1.76%	1.37%
HOSP CARE IND. MVA	0.01500	0.53%	0.41%
IND MEDICAL CARE	0.06000	2.12%	1.64%
<i>FIRE EQUIPMENT APPRATUS LEVY *</i>	<i>0.03000</i>	<i>1.06%</i>	<i>0.82%</i>
Subtotal Override Rates	0.22690	8.01%	6.20%
Mosquito and Weed Abatement	0.08000	2.82%	2.19%
School District			
OPERATING RATE	0.75000	26.47%	20.49%
DEBT SERVICE	0.55000	19.41%	15.03%
Subtotal School District	1.30000	45.89%	35.52%
State of Nevada	0.17000	6.00%	4.64%
Carson Water Subconservancy	0.03000	1.06%	0.82%
Total County Rate	2.83290	100.00%	77.40%
City of Fallon			
Operating Rate	0.82710		22.60%
Total Rate for City Residents	3.66000		100.00%

Tax Rate 2015-2016



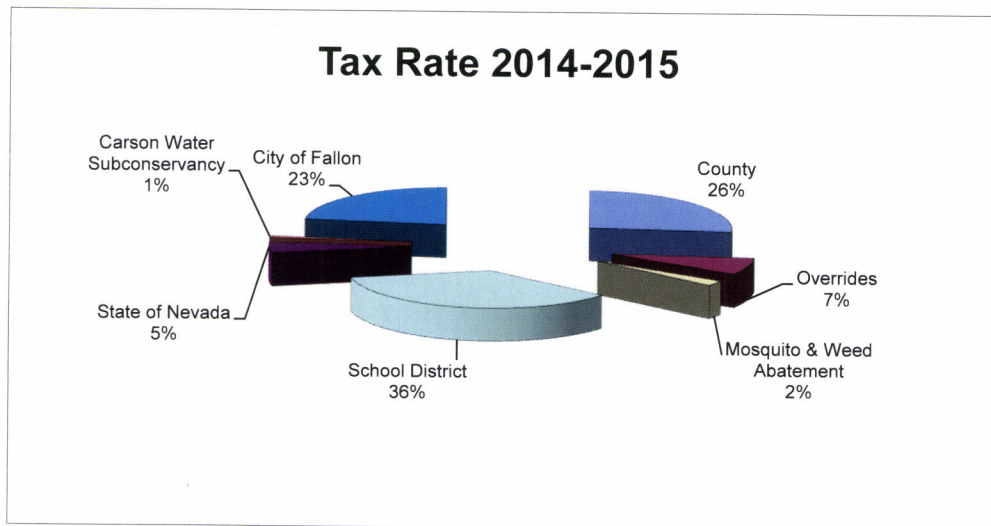
* Amounts are voter approved and outside the abatement caps.

CHURCHILL COUNTY
AD VALOREM TAX
Fiscal Year 2014-15

Exhibit B

Approved Rates at Tax Rate Hearing 5-19-2014

FUND	TAX RATE	APPORTIONMENT PERCENTAGE	
		COUNTY RESIDENT	CITY RESIDENT
GENERAL	0.86190	30.42%	23.55%
SOCIAL SERVICES	0.05000	1.76%	1.37%
SENIOR CENTER	0.03000	1.06%	0.82%
AG EXTENSION	0.02000	0.71%	0.55%
PUBLIC LIBRARY	0.06410	2.26%	1.75%
Subtotal County Rate	1.02600	36.22%	28.03%
CAPITAL IMPROVEMENT FND	0.05000	1.76%	1.37%
LOCAL GOV'T TAX ACT 1991	0.02190	0.77%	0.60%
YOUTH SERVICES	0.05000	1.76%	1.37%
HOSP CARE IND. MVA	0.01500	0.53%	0.41%
IND MEDICAL CARE	0.06000	2.12%	1.64%
<i>FIRE EQUIPMENT APPRATUS LEVY *</i>	<i>0.03000</i>	<i>1.06%</i>	<i>0.82%</i>
Subtotal Override Rates	0.22690	8.01%	6.20%
Mosquito and Weed Abatement	0.08000	2.82%	2.19%
School District			
OPERATING RATE	0.75000	26.47%	20.49%
DEBT SERVICE	0.55000	19.41%	15.03%
Subtotal School District	1.30000	45.89%	35.52%
State of Nevada	0.17000	6.00%	4.64%
Carson Water Subconservancy	0.03000	1.06%	0.82%
Total County Rate	2.83290	100.00%	77.40%
City of Fallon			
Operating Rate	0.82710		22.60%
Total Rate for City Residents	3.66000		100.00%



* Amounts are voter approved and outside the abatement caps.

CHURCHILL COUNTY
15/16 INDEX

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15/16 INDEX

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BUDGET SUMMARY FOR CHURCHILL COUNTY
SCHEDULE S1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

	ACTUAL PRIOR YEAR 6/30/14	EST. CURRENT BUDGET YEAR 6/30/15	BUDGET YEAR 6/30/16	PROPRIETARY FUND BUDGET YEAR 6/30/16	TOTAL (MEMO ONLY) COLS. 3 + 4
REVENUES:	(1)	(2)	(3)	(4)	(5)
PROPERTY TAXES	7,949,911	7,720,342	7,860,466		7,860,466
OTHER TAXES	7,873	6,000	6,800		6,800
LICENSES AND PERMITS	426,299	530,659	529,627		529,627
INTERGOVERNMENTAL	16,034,932	14,738,530	15,153,174		15,153,174
CHARGES FOR SERVICES	1,083,704	1,261,580	1,132,495	15,970,426	17,102,921
FINES AND FORFEITS	758,791	478,775	458,000		458,000
MISCELLANEOUS	2,176,561	2,096,497	1,703,494		1,703,494
ENTERPRISE					

TOTAL REVENUES	28,438,071	26,832,383	26,844,056	15,970,426	42,814,482
EXPENDITURES/EXPENSES:					
GENERAL GOVERNMENT	6,305,891	8,321,953	12,181,150		12,181,150
JUDICIAL	3,759,620	4,044,395	4,173,880		4,173,880
PUBLIC SAFETY	7,800,153	8,870,220	9,253,759		9,253,759
HIGHWAYS AND STREETS	2,732,865	3,067,306	3,143,602		3,143,602
SANITATION	1,250	5,000	10,000		10,000
HEALTH	213,777	246,322	282,654		282,654
WELFARE	1,840,750	2,892,579	3,248,713		3,248,713
CULTURE AND RECREATION	2,014,469	2,563,172	2,300,608		2,300,608
COMMUNITY SUPPORT	375,523	504,282	2,076,558		2,076,558
INTERGOVERNMENTAL EXP.	1,335,016	848,765	878,765		878,765
UTILITY ENTERPRISES				18,473,448	18,473,448
- INTEREST C		350,000			

TOTAL EXPENDITURES/EXPENSES	26,379,314	31,713,994	37,549,689	18,473,448	56,023,137
EXCESS OF REVENUES OVER (UNDER)	2,058,757	4,881,611	10,705,633	2,503,022	13,208,655
OTHER FINANCING SOURCES (USES)					
OTHER - B REPORT	689,597	918,076	3,000,000		
OPERATING TRANSFERS (IN)	1,685,544	3,316,089	1,875,000	400,000	
OPERATING TRANSFERS (OUT)	1,910,544	3,366,089	2,275,000		
TOTAL OTHER FINANCING SOURCES	464,597	868,076	2,600,000	400,000	
EXCESS OF REVENUES @ OTHER SOURCES	2,523,354	4,013,535	8,105,633	2,103,022	
OVER (UNDER) EXPENDITURES AND OTH					

BUDGET SUMMARY FOR
SCHEDULE S1 (CON'T)

CHURCHILL COUNTY

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
EST. CURRENT BUDGET YEAR 6/30/15 BUDGET YEAR 6/30/16 PROPRIETARY FUND BUDGET YEAR 6/30/16 TOTAL (MEMO ONLY) COLS. 3 + 4

ACTUAL PRIOR YEAR 6/30/14 (1) BUDGET YEAR 6/30/15 (2) BUDGET YEAR 6/30/16 (3) PROPRIETARY FUND BUDGET YEAR 6/30/16 (4) TOTAL (MEMO ONLY) COLS. 3 + 4 (5)

FUND BALANCE JULY 1, BEGINNING OF YEAR 27,968,352 30,491,706 26,478,171

PRIOR PERIOD ADJUSTMENTS
RESIDUAL EQUITY TRANS IN
RESIDUAL EQUITY TRANS OUT

FUND BALANCE JUNE 30, END OF YEAR:

30,491,706 26,478,171 18,372,538

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

:	ACTUAL	:	ESTIMATED	:
:	PRIOR YEAR	:	CURRENT YEAR	:
:	ENDING 6/30/14	:	ENDING 6/30/15	:
:		:		:
:		:		:
:		:		:

General Government	43.00	40.25	39.20
Judicial	33.25	32.50	32.50
Public Safety	71.75	72.75	73.00
Public Works	18.00	18.00	17.30
Sanitation	.00	.00	.00
Health	2.00	2.41	2.00
Welfare	4.50	4.50	4.25
Culture and Recreation	25.12	22.25	23.09
Community Support	1.19	1.25	1.25
 TOTAL GENERAL GOVERNMENT	 198.81	 193.91	 192.59
 Utilities	 64.00	 59.00	 59.00
Hospitals	.00	.00	.00
Transit System	.00	.00	.00
Airports	.00	.00	.00
Other	.00	.00	.00
 TOTAL	 262.81	 252.91	 251.59

=====

Employee's Retirement Contribution is paid by: Employee() Local Government(X)
(For other than Police and Fire Protection Employees)

Population (As of July 1)	25,238	25,322	25,103
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Source of Population Estimate*

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Assessed Valuation:

Secured & Unsecured Only	672,577,889	683,625,992	722,841,370
Net Proceeds of Mines	23,046,888	24,217,467	11,506,123
TOTAL ASSESSED VALUE	695,624,777	707,843,459	734,347,493

TAX RATE

General Fund	.8959	.9338	.9338
Special Revenue Funds	.2470	.2391	.2391
Capital Projects Funds	.0800	.0800	.0800
Debt Service Funds	.0000	.0000	.0000
Enterprise Funds	.0000	.0000	.0000
Other	.0000	.0000	.0000
 TOTAL TAX RATE	 1.2229	 1.2529	 1.2529

*Use the population certified by the state in March. Small districts may use a number developed per the instructions (page 8) or the best information available.

CHURCHILL COUNTY

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page 3

Form 4

11/20/2014

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2015-2016

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Allowed Tax Rate	Assessed Valuation	Allowed Ad Valorem Revenue (1)x(2)/100	Tax Rate Levied	Total Ad Valorem Rev With No Cap (2)x(4)/100	Ad Valorem Tax Abatement (5) - (7)	Ad Valorem Revenue With Cap	Net Proceeds Of Minerals Revenue (From Line B) (2)x(4)/100	Budgeted Ad Valorem With Cap Plus NPM Rev (7) + (8)

OPERATING RATE:

A. Ad Valorem Subject to Revenue Limitations	2.3814	722,841,370	17,213,744	1.0260	7,416,352	1,003,465	6,412,887	XXXXXXX	6,412,887
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	11,506,123		0	XXXXXXXXXXXX		0		0	0

VOTER APPROVED:

C. Voter Approved Overrides	.0300	734,347,493	220,304	.0300	220,304	27,238	193,066		0	193,066
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LEGISLATIVE OVERRIDES:

D. Accident Indigent	.0150	734,347,493	110,152	.0150	110,152	0	110,152		0	110,152
E. Medical Indigent	.1000	734,347,493	734,347	.0600	440,608	63,139	377,469		0	377,469
F. Capital Acquisition	.0500	734,347,493	367,174	.0500	367,174	52,615	314,559		0	314,559
G. Youth Services Levy	.0589	734,347,493	432,531	.0500	367,174	52,615	314,559		0	314,559
H. Legislative Overrides		0	0		0	0	0		0	0
I. SCRT Loss	.3776	734,347,493	2,772,896		0	0	0		0	0
J. LGTA 1991 STATE TREASURER	.0219	734,347,493	160,822	.0219	160,822	23,048	137,774		0	137,774
K. Other: CARSON WATER SUBCONSERVANCY		0	0		0	0	0		0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	.6234	XXXXXXX	4,577,922	.1969	1,445,930	191,417	1,254,513		0	1,254,513
M. SUBTOTAL A,B,C,L	3.0348	XXXXXXXXXXXX	22,011,970	1.2529	9,082,586	1,222,120	7,860,466		0	7,860,466
N. NET PROCEEDS OF MINES		XXXXXXXXXXXX	0		0	0	0		0	0
O. TOTAL M AND N	3.0348	XXXXXXXXXXXX	22,011,970	1.2529	9,082,586	1,222,120	7,860,466		0	7,860,466

CHURCHILL COUNTY

(Local Government)
SCHEDULE S-3 - AD VALOREM TAX RATE
AND REVENUE RECONCILIATIONPage
Form 27
4If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please
attach an explanation.
11/20/2014

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2016

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
GENERAL FUND	5,391,339	4,563,339	5,798,507	.9338	6,375,932	0	0	22,129,117
STABILIZATION OF OPERATN	1,645,470	0	0	.0000	5,500	0	0	1,650,970
FORFEITURES-SEIZED ASSET	138,282	0	0	.0000	100,300	0	0	238,582
ROAD FUND	809,561	0	0	.0000	992,020	0	1,050,000	2,851,581
ROAD IMPACT FUND	344,765	0	0	.0000	5,525	0	0	350,290
SOCIAL SERVICES	1,389,400	24,000	314,554	.0500	1,101,050	0	225,000	3,054,004
COOPERATIVE EXTENSION	190,729	0	125,824	.0200	600	0	0	317,153
PUBLIC LIBRARY	929,730	0	403,260	.0641	9,000	0	0	1,341,990
PARKS AND RECREATION	856,662	200,000	0	.0000	733,050	0	0	1,789,712
RESIDENT CONST TAX-PARKS	217,237	0	0	.0000	6,750	0	0	223,987
CEMETERY BEAUTIFICATION	30,168	0	0	.0000	5,100	0	0	35,268
INDIGENT DONATIONS/GIFTS	55,537	0	0	.0000	10,150	0	0	65,687
AB 65 COURT FEE FUND	263,696	0	0	.0000	75,100	0	0	338,796
LAW LIBRARY	42,608	0	0	.0000	9,225	0	0	51,833
REGIONAL TRANSPORTATION	537,435	0	0	.0000	747,137	0	0	1,284,572
TECHNOLOGY FEE	347,777	0	0	.0000	125,000	0	0	472,777
E-911 SYSTEM FUND	53,328	0	0	.0000	74,770	0	0	128,098

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2016

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES		TOTAL (8)
							OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	
LIBRARY GIFT FUND		286,312	0	0	.0000	12,000	0	0	298,312
RISK MANAGEMENT		970,342	0	0	.0000	54,000	0	0	1,024,342
COMPENSATED ABSENCES		548,095	102,000	0	.0000	262,000	0	0	912,095
UNEMPLOYMENT COMPENSATION		289,433	0	0	.0000	1,000	0	0	290,433
RESTITUTION/GRAFFITI FND		75,927	0	0	.0000	145,000	0	0	220,927
DISTRICT COURT SECURITY		22,124	0	0	.0000	20,075	0	0	42,199
ADMIN ASSESSMENT FUND		23,499	0	0	.0000	47,500	0	0	70,999
WATER RESOURCE FUND		863,958	0	0	.0000	441,400	0	0	1,305,358
INFRASTRUCTURE TAX FUND		1,299,243	0	0	.0000	605,350	3,000,000	0	4,904,593
RECREATION DONATIONS		72,826	0	0	.0000	10,000	0	0	82,826
INDIG HOSPITAL CARE MVA		3,731	0	110,152	.0150	35,000	0	0	148,883
INDIGENT SERVICES		928,228	0	377,469	.0600	4,382	0	0	1,310,079
PUBLIC TRANSIT		555,483	0	0	.0000	640,955	0	0	1,196,438
SR CIT AD VALOREM LEVY		1,020,344	0	223,075	.0300	0	0	550,000	1,793,419
ONE CENT FUEL EXCISE TAX		135,423	0	0	.0000	54,915	0	0	190,338
FAIRGROUNDS SALE PROCEED		276,239	0	0	.0000	3,200	0	0	279,439
BUILDING RESERVE		2,921,831	400,000	0	.0000	855,000	0	0	4,176,831

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2016

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
CAPITAL PROJECTS TX LEVY		1,615,570	0	314,559	.0500	4,112	0	0	1,934,241
EXTRA ORDINARY REPAIR		416,994	48,000	0	.0000	41,200	0	50,000	556,194
FIRE EQUIP APPR		450,277	0	193,066	.0300	1,200	0	0	644,543
ROAD EQUIPT REPLACEMENT		458,439	0	0	.0000	31,753	0	0	490,192
DEBT SERVICE		129	0	0	.0000	0	0	0	129
Subtot Govmt Fund Types, Expendable Trust Funds		26,478,171	5,337,339	7,860,466	1.2529	13,646,251	3,000,000	1,875,000	58,197,227
PROPRIETARY FUNDS									
SUBTOTL PROPRIETARY	XXXXXX	0	0	.0000	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
TOTAL ALL FUNDS	XXXXXX	5,337,339	7,860,466	1.2529	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2016

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS			CONTINGENCIES						
FUND NAME	* (1)	SALARY AND WAGES (2)	EMPLOYEE BENEFITS (3)	SERVICES, SUPPLIES, AND OTHER CHARGES** (4)	CAPITAL OUTLAY*** (5)	AND USES OTHER THAN OPERATING TRANSFERS (6)	OPERATING TRANSFERS OUT (7)	ENDING FUND BALANCES (8)	TOTAL (9)
GENERAL FUND	X	9,190,156	4,765,881	5,087,169	114,000	0	25,000	2,946,911	22,129,117
STABILIZATION OF O R	R	0	0	0	0	0	0	1,650,970	1,650,970
FORFEITURES-SEIZED R	R	0	0	85,000	0	0	0	153,582	238,582
ROAD FUND	R	1,003,585	473,429	832,200	0	0	0	542,367	2,851,581
ROAD IMPACT FUND R	R	0	0	335,000	0	0	0	15,290	350,290
SOCIAL SERVICES R	R	265,933	131,829	1,805,909	0	0	0	850,333	3,054,004
COOPERATIVE EXTENS R	R	57,139	25,910	86,934	0	0	0	147,170	317,153
PUBLIC LIBRARY R	R	250,608	112,933	144,045	0	0	0	834,404	1,341,990
PARKS AND RECREATI R	R	622,060	220,274	353,190	27,500	0	0	566,688	1,789,712
RESIDENT CONST TAX R	R	0	0	35,000	0	0	0	188,987	223,987
CEMETERY BEAUFIFIC R	R	0	0	7,500	0	0	0	27,768	35,268
INDIGENT DONATIONS R	R	0	0	5,000	0	0	0	60,687	65,687
AB 65 COURT FEE FU R	R	0	0	75,000	0	0	0	263,796	338,796
LAW LIBRARY R	R	0	0	17,000	0	0	0	34,833	51,833
REGIONAL TRANSPORT R	R	0	0	280,000	0	0	550,000	454,572	1,284,572
TECHNOLOGY FEE R	R	0	0	240,000	30,000	0	0	202,777	472,777
E-911 SYSTEM FUND R	R	0	0	80,000	0	0	0	48,098	128,098
LIBRARY GIFT FUND R	R	0	0	90,000	75,000	0	0	133,312	298,312

*FUND TYPES: R - Special Revenue

C - Capital Projects

D - Debt Service

T - Expendable Trust

**Include Debt Service Requirements in this Column

***Capital Outlay must agree with CIP

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2016

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS					CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS				ENDING FUND BALANCES	TOTAL
FUND NAME	* (1)	SALARY AND WAGES (2)	EMPLOYEE BENEFITS (3)	SERVICES, SUPPLIES, AND OTHER CHARGES** (4)	CAPITAL OUTLAY*** (5)	OTHER TRANSFERS (6)	OPERATING TRANSFERS OUT (7)	(8)	(9)	
RISK MANAGEMENT R	0	0	0	675,000	0	0	100,000	249,342	1,024,342	
COMPENSATED ABSENC R	0	362,000	250,000	0	0	0	0	300,095	912,095	
UNEMPLOYNMT COMPEN R	0	35,000	0	0	0	0	0	255,433	290,433	
RESTITUTION/GRAFFI R	0	0	170,000	0	0	0	0	50,927	220,927	
DISTRICT COURT SEC R	0	0	25,000	15,000	0	0	0	2,199	42,199	
ADMIN ASSESSMENT F R	0	0	0	0	0	0	50,000	20,999	70,999	
WATER RESOURCE FUN R	0	0	300,000	0	0	0	0	1,005,358	1,305,358	
INFRASTRUCTURE TAX R	0	0	10,000	3,025,000	0	0	350,000	1,519,593	4,904,593	
RECREATION DONATIO R	0	0	25,000	0	0	0	0	57,826	82,826	
INDIG HOSPITAL CAR R	0	0	0	145,152	0	0	0	3,731	148,883	
INDIGENT SERVICES R	0	0	894,890	0	0	0	325,000	90,189	1,310,079	
PUBLIC TRANSIT R	0	0	100,000	0	0	0	500,000	596,438	1,196,438	
SR CIT AD VALOREM R	0	0	223,075	1,500,000	0	0	0	70,344	1,793,419	
ONE CENT FUEL EXCI R	0	0	54,388	0	0	0	0	135,950	190,338	
FAIRGROUNDS SALE P R	0	0	0	0	0	0	250,000	29,439	279,439	
BUILDING RESERVE C	0	0	0	1,350,000	0	0	125,000	2,701,831	4,176,831	
CAPITAL PROJECTS T C	0	0	100,000	180,000	0	0	0	1,654,241	1,934,241	
EXTRA ORDINARY REP C	0	0	0	235,000	0	0	0	321,194	556,194	

*FUND TYPES: R - Special Revenue

C - Capital Projects

D - Debt Service

T - Expendable Trust

**Include Debt Service Requirements in this Column

***Capital Outlay must agree with CIP

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2016

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		CONTINGENCIES AND USES						TOTAL (8)
FUND NAME	*	SALARY AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES** (3)	CAPITAL OUTLAY*** (4)	OTHER THAN OPERATING TRANSFERS (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)
FIRE EQUIP APPR	C	0	0	100,000	400,000	0	0	144,543
ROAD EQUIPT REPLAC	R	0	0	0	450,000	0	0	40,192
COUNTY DEBT SERVIC	D	0	0	0	0	0	0	129
								644,543
								490,192
								129

TOTAL GOV FUND TYPES & EXPNDL TRUST FUNDS	11,389,481	6,127,256	12,486,300	7,546,652	0	2,275,000	18,372,538	58,197,227
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*FUND TYPES: R - Special Revenue

C - Capital Projects

D - Debt Service

T - Expendable Trust

**Include Debt Service Requirements in this Column

***Capital Outlay must agree with CIP

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2016

Budget Summary for CHURCHILL COUNTY
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES ** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
CC COMMUNICATNS-TELEPHON	E	10,954,886	10,877,572	670,558	1,109,177	0	0	361,305-
CC COMMUNICATNS-WIRELESS	E	0	0	0	0	0	0	0
CC COMMUNICTNS-LONG DIST	E	436,007	250,865	0	0	0	0	185,142
CC COMMUNICATNS-BROADBND	E	2,600,397	2,654,296	80,950	0	0	0	27,051
CC COMM-MANAGED DATA SER	E	503,553	673,038	7,800	0	0	0	161,685-
UTILITY ENTERPRISE	E	355,175	651,000	2,500	400,000	0	0	693,325-
WASTE WATER FUND	E	330,000	1,242,500	2,000	500,000	350,000	0	1,060,500-
CHURCHILL CO GOLF COURSE	E	1,600	115,000	25,000	0	50,000	0	38,400-

TOTAL		15,181,618	16,464,271	788,808	2,009,177	400,000	0	2,103,022-
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*FUND TYPES: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Include Depreciation

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/16
REVENUES	PRIOR YEAR END 6/30/14	CURRENT YEAR END 6/30/15	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
PROPERTY TAX	5,765,153	5,695,057	5,798,507	5,798,507
SUBTOTAL	5,765,153	5,695,057	5,798,507	5,798,507
LICENSES AND PERMITS				
BUSINESS LICENSES	65,700	60,500	65,975	65,975
LIQUOR LICENSES	4,270	4,100	4,400	4,400
LOCAL GAMING LICENSES	44,468	48,500	45,000	45,000
ST/COUNTY MARRIAGE LICENS	4,086	3,700	4,000	4,000
FICT. NAME/NOTARY BONDS	9,020	5,500	7,500	7,500
BUILDING PERMITS	97,615	80,000	90,000	90,000
MOBILE HOME PERMITS	40	100	50	50
OTHER LIC/PERMIT FEES	14,707	10,150	13,500	13,500
FRANCHISE FEES	133,563	140,000	132,000	132,000
DRUG COURT FEE	6,415	7,000	6,300	6,300
SCHOOL TAX COLLECTN FEE	72	54	72	72
SEPTIC FEES	5,700	5,100	6,000	6,000
OTHER REV-BUILDING DEPT.	35	30	30	30
MANUFACTURED HOME PERMIT	2,000	2,500	3,000	3,000
CLERK/TREAS. MISC. FEE	7,054	2,500	2,000	2,000
OTHER PERMITS	4,954	4,300	4,200	4,200
PUBLIC UTILITY BL-TELECOMM			5,000	5,000
PUBLIC UTILITY BL-GAS		125,000	85,000	125,000
PUBLIC UTILITY BL-PWSP		500	5,000	5,000
SUBTOTAL	399,699	499,534	479,027	519,027
INTERGOVERNMENTAL				
CONSOLID INTERGOVT TAXES	4,521,787	4,313,339	4,563,339	4,563,339
FEDERAL IN LIEU OF TAXES	1,200,000	1,200,000	1,100,000	1,100,000
LOCAL IN LIEU OF TAXES	1,800,000	1,500,000	1,050,000	1,050,000
STATE GAMING LICENSE FEE	10,637	9,000	9,500	9,500
AB104 FAIRSHARE REVENUES	1,082,957	1,007,750	1,100,000	1,100,000
OJJDP INTENSIVE SUPERVISN	3,750	2,000	4,000	4,000
TASK FORCE REIMBURSEMENT	13,563	6,821		
PRIVATE CAR TAX	1,895	2,000	1,895	1,895
JPO DETENTION REIMBRSMNT	381,883	325,000	425,000	425,000
GRANTS				
PLANNING ASSIST GRNT-FED	177,283	200,000	200,000	200,000
IV-D COST PLAN - 66%	371,627	350,000	372,000	372,000
PUBLIC ASSIST COLL - 15%	3,456	9,470	4,000	4,000
EMPG GRANT CFDA 97.042	15,000	15,400		
SERC GRANT - EQUIPMENT	56,454	45,420		

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/16
	PRIOR YEAR END 6/30/14	CURRENT YEAR END 6/30/15	TENTATIVE APPROVED	FINAL APPROVED
JPO JUV ACCT BLK GRANT	14,403			
SPI SUB GRANT COM COAL	5,346	2,268		
DISTRICT COURT JAG GRANT	149,799			
EQUITABLE SHARING SO FEE	21,452	5,550		
EQUITABLE SHARING DA FEE	927	925		
NAS JT LAND USE STDYGRNT	89,995	28,379		
JPO ROOM&BOARD STATEGRNT	26,902	5,873		
CASA FUNDING REVENUE	5,000	22,269		
SUBTOTAL	9,954,116	9,051,464	8,829,734	8,829,734
CHARGES FOR SERVICES				
ADN ASMENT-JUV PROB	9,743	9,175	9,700	9,700
AMN ASSESMT-J.CRT	34,105	32,500	34,000	34,000
ADMN ASSESMT-DIST COURT	313	400	350	350
ADMIN ASSESS-MUNI COURT	1,244	1,000	1,100	1,100
ADMIN ASSESS-JUV COURT	830	1,000	1,000	1,000
PERS PROP TX COMMISSIONS	187,867	321,900	200,000	200,000
RECORDER COLLECT FEE	1,965	1,100	2,000	2,000
J.C.CIVIL 25% FILING FEE	20,306	16,000	19,750	19,750
CANDIDATE FILING FEES	1,420			
JUSTICE COURT FILING FEE	61,334	59,200	63,000	63,000
RETURN CHECK FEE	136	100		
RECORDER'S FEES	75,035	82,000	84,000	84,000
FORENSIC FEE	5,416	6,300	5,750	5,750
SHERIFF S FEES	27,415	25,125	26,000	26,000
SHERIFF DEPT PERMIT MISC	8,715	6,000	6,000	6,000
PUBLIC DEFENDER FEE	11,254	12,000	12,500	12,500
CEMETERY FEES	38,555	33,000	35,000	35,000
SO CONCEALED WEAPON PRMT	15,770	12,500	16,000	16,000
SO FEE INTERMITTENT SNTN	2,912	3,000	3,000	3,000
CRIME LAB FEES		200		
COURT CLERK MISC	33,904	38,000	38,000	38,000
COUNTY-COURT FEES	29,216	27,000	28,000	28,000
FORENSIC FEES TASK FORCE	1,822	1,400	1,750	1,750
COUNSELING REIMBURSEMENT	570	1,205		
COURT SERVICES FEES	22,718	30,000	30,000	30,000
TRANSCRIPT FEES	201	1,000		
MAP FEES				
MAP FEES - MINING CLAIMS	4,638	6,000	4,500	4,500
LAND PLOT MAPS-COPIES	116	75		
SUBTOTAL	597,520	727,180	621,400	621,400
FINES AND FORFEITS				
FORFEITED BAIL	206,057	203,125	220,000	220,000
JUSTICE COURT FINES	45,032	45,500	45,500	45,500

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/16
	PRIOR YEAR END 6/30/14	CURRENT YEAR END 6/30/15	TENTATIVE APPROVED	FINAL APPROVED
JUVENILE COURT FINES	4,930	3,500	3,500	3,500
DELIQUENT TAX PENALTIES	436,830	223,400	185,000	185,000
JUSTC CRT BOND FORFEITUR	3,896	2,000	4,000	4,000
AA GENETIC MARKER - JC		1,250		
AB65 ADDITIONAL CRT FEES	62,046			
SUBTOTAL	758,791	478,775	458,000	458,000
MISCELLANEOUS				
INTEREST EARNED-INVESTMT	21,106	22,000	20,750	20,750
JUST CRT PYMNT SETUP FEE	8,468	7,000	6,000	6,000
MISCELLANEOUS SALES	1,048	1,400		
MINE PROCEEDS-TAX COMM	19,344	13,200	13,000	13,000
DATA PROCESSING FEES	4,500	3,000	4,000	4,000
GIFTS & DONATIONS	150			
JUV CHILD CARE REIMBURSM	101	1,000	500	500
JUV SUBSTANCE ABUSE REIM	643	1,000	500	500
JUV MISCELLANEOUS REIMBR	22,316	6,000	6,000	6,000
JUV INST SUPVN REIMBURSE	10	500		
JUSTICE CRT COLLECTN FEE	8,119	7,500	6,000	6,000
DIST CRT TECHNOLOGY FEE	200	80		
GEOHERMAL RENTS/ROYALTS	299,779	200,000	200,000	200,000
SHERIFF REIMBURSEMENTS	6,412	2,810		
S.A.R. LIC REV	81	20		
DA REIMBURSEMENTS				
OTHER CHRGS FOR SERVICES	67			
ENEL SALES TAX PAYMENTS	175,860	175,860	175,860	175,860
BUILDINGS LEASE REVENUE	1			
ELECTIONS REVENUE/REIMBR	1,511	7,270		
WAGE REIMBURSEMENTS		200		
OTHER MISCELLANEOUS	47,465	42,000	78,500	78,500
SUBTOTAL	617,181	490,840	511,110	511,110
SUBTOTAL REVENUE ALL SOURCES	18,092,460	16,942,850	16,697,778	16,737,778
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER	56,366	345		
SUBTOT OTHER FINANCIAL SOURCES	56,366	345		

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/16
REVENUES	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/14	END 6/30/15	APPROVED	APPROVED

BEGINNING FUND BALANCE:	6,747,776	7,530,262	5,391,339	5,391,339
Prior Period Adjustmts				
Residual Equity Trnsfs				
TOTAL BEGINNING FUND BAL:	6,747,776	7,530,262	5,391,339	5,391,339
TOTAL AVAILABLE RESOURCES	24,896,602	24,473,457	22,089,117	22,129,117

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	(3) BUDGET YEAR ENDING TENTATIVE APPROVED	(4) 6/30/16 FINAL APPROVED
CO COMMISSIONERS-GEN GOV				
SALARIES & WAGES	82,437	84,265	86,983	86,983
EMPLOYEE BENEFITS	50,882	51,416	54,190	52,954
SERVICES & SUPPLIES	10,392	11,745	11,725	11,725
DEPT SUBTOTAL	143,711	147,426	152,898	151,662
CLERK & TREAS-GEN GOV				
SALARIES & WAGES	281,184	300,053	311,251	311,879
EMPLOYEE BENEFITS	134,443	140,502	149,942	146,900
SERVICES & SUPPLIES	20,491	22,850	21,850	21,850
DEPT SUBTOTAL	436,118	463,405	483,043	480,629
RECORDER-GEN GOV				
SALARIES & WAGES	146,634	164,935	148,302	146,994
EMPLOYEE BENEFITS	69,948	72,360	69,831	68,510
SERVICES & SUPPLIES	3,436	7,525	8,525	8,525
DEPT SUBTOTAL	220,018	244,820	226,658	224,029
RECORDS & MICROFILMING				
SERVICES & SUPPLIES	12,769	21,700	20,700	20,700
DEPT SUBTOTAL	12,769	21,700	20,700	20,700
ASSESSOR-GEN GOV				
SALARIES & WAGES	400,366	441,581	387,137	383,761
EMPLOYEE BENEFITS	186,300	205,501	194,256	189,970
SERVICES & SUPPLIES	23,902	38,855	38,855	38,855
DEPT SUBTOTAL	610,568	685,937	620,248	612,586
COUNTY MANAGER-GEN GOV				
SALARIES & WAGES	176,432	185,021	193,636	191,512
EMPLOYEE BENEFITS	68,750	71,902	78,337	76,887
SERVICES & SUPPLIES	4,271	7,600	10,400	10,400
DEPT SUBTOTAL	249,453	264,523	282,373	278,799
FACILITIES/GROUNDS/MAINT				
SALARIES & WAGES	211,875	229,445	237,930	235,323
EMPLOYEE BENEFITS	112,341	123,443	131,069	127,830
SERVICES & SUPPLIES	246,495	236,650	264,550	264,550
DEPT SUBTOTAL	570,711	589,538	633,549	627,703
ELECTIONS-GEN GOV				
SALARIES & WAGES	2,586	3,500	7,000	7,000
EMPLOYEE BENEFITS	114	970	970	970
SERVICES & SUPPLIES	29,832	35,000	50,500	50,500
DEPT SUBTOTAL	32,532	39,470	58,470	58,470
PERSONNEL-OPERATIONS				

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	(3) BUDGET YEAR ENDING TENTATIVE APPROVED	(4) 6/30/16 FINAL APPROVED
SALARIES & WAGES	101,061	102,629	104,810	103,656
EMPLOYEE BENEFITS	37,700	38,858	41,565	40,813
SERVICES & SUPPLIES	1,235	4,050	10,850	10,850
DEPT SUBTOTAL	139,996	145,537	157,225	155,319
PERSONNEL-STAFF DEVELOP				
EMPLOYEE BENEFITS	830	5,350	2,200	2,200
SERVICES & SUPPLIES	8,826	13,000	33,000	33,000
DEPT SUBTOTAL	9,656	18,350	35,200	35,200
PERSONNEL-BENEFIT SERV				
SERVICES & SUPPLIES	17,094	26,000	27,500	27,500
DEPT SUBTOTAL	17,094	26,000	27,500	27,500
COMPTROLLER-GEN GOV				
SALARIES & WAGES	344,327	362,145	371,096	367,064
EMPLOYEE BENEFITS	142,572	147,443	157,706	154,472
SERVICES & SUPPLIES	8,767	14,600	13,800	13,800
DEPT SUBTOTAL	495,666	524,188	542,602	535,336
DATA PROCESSING				
SERVICES & SUPPLIES	138,149	154,150	149,200	149,200
DEPT SUBTOTAL	138,149	154,150	149,200	149,200
GEN GOVT OTHER-GEN GOV				
SERVICES & SUPPLIES	833,989	855,275	826,500	826,500
CAPITAL OUTLAY		9,415	15,000	15,000
DEPT SUBTOTAL	833,989	864,690	841,500	841,500
YUCCA MOUNTAIN PROJECT				
SERVICES & SUPPLIES	177,822	232,700	210,700	210,700
DEPT SUBTOTAL	177,822	232,700	210,700	210,700
CONTINGENCY				
SERVICES & SUPPLIES		175,000	150,000	350,000
DEPT SUBTOTAL		175,000	150,000	350,000
BUILDING INSPECTION				
SALARIES & WAGES	150,619	154,084	158,733	156,985
EMPLOYEE BENEFITS	61,758	63,698	68,168	63,323
SERVICES & SUPPLIES	9,378	10,080	9,300	9,300
DEPT SUBTOTAL	221,755	227,862	236,201	229,608
PLANNING DEPT-GEN GOV				
SALARIES & WAGES	356,894	347,269	328,515	324,959
EMPLOYEE BENEFITS	153,379	149,248	150,307	147,200
SERVICES & SUPPLIES	13,170	24,490	28,050	28,050
DEPT SUBTOTAL	523,443	521,007	506,872	500,209
ACTIVITY SUBTOTAL	4,833,450	5,346,303	5,334,939	5,489,150

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

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Form 10

11/20/2014

	(1)	(2)	(3)	(4)
EXPENDITURES BY FUNCTION	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/16
AND ACTIVITY	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/14	END 6/30/15	APPROVED	APPROVED

FUNCTION: GENERAL GOVERNMENT

SALARIES & WAGES	2,254,415	2,374,927	2,335,393	2,316,116
EMPLOYEE BENEFITS	1,019,017	1,070,691	1,098,541	1,072,029
SERVICES & SUPPLIES	1,560,018	1,891,270	1,886,005	2,086,005
DEBT SERVICE				
CAPITAL OUTLAY		9,415	15,000	15,000
OTHER USES				
FUNCTION SUBTOTAL	4,833,450	5,346,303	5,334,939	5,489,150

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/16
	PRIOR YEAR END 6/30/14	CURRENT YEAR END 6/30/15	TENTATIVE APPROVED	FINAL APPROVED
DISTRICT COURT-JUDICIAL				
SALARIES & WAGES	242,909	280,615	298,104	294,909
EMPLOYEE BENEFITS	113,163	126,414	137,717	134,716
SERVICES & SUPPLIES	685,508	220,000	233,600	195,100
CAPITAL OUTLAY		5,000	5,000	5,000
DEPT SUBTOTAL	1,041,580	632,029	674,421	629,725
DISTRICT ATTRNY GEN-GOV				
SALARIES & WAGES	1,210,979	1,295,478	1,343,160	1,301,013
EMPLOYEE BENEFITS	520,614	567,112	609,450	560,705
SERVICES & SUPPLIES	124,226	178,407	186,827	186,827
DEPT SUBTOTAL	1,855,819	2,040,997	2,139,437	2,048,545
JUSTICE COURT-JUDICIAL				
SALARIES & WAGES	319,805	338,041	342,107	339,459
EMPLOYEE BENEFITS	136,149	140,570	146,503	143,289
SERVICES & SUPPLIES	182,245	73,360	73,360	73,360
CAPITAL OUTLAY		4,087		
DEPT SUBTOTAL	638,199	556,058	561,970	556,108
COURT SERVICES -JUDICIAL				
SALARIES & WAGES	89,606	93,175	97,541	96,468
EMPLOYEE BENEFITS	31,409	33,536	36,115	35,434
SERVICES & SUPPLIES	27,720	30,600	35,600	35,600
DEPT SUBTOTAL	148,735	157,311	169,256	167,502
INDIGENT DEFENSE-JUDICIA				
SERVICES & SUPPLIES		470,000	470,000	470,000
DEPT SUBTOTAL		470,000	470,000	470,000
ACTIVITY SUBTOTAL	3,684,333	3,856,395	4,015,084	3,871,880

FUNCTION: JUDICIAL				
SALARIES & WAGES	1,863,299	2,007,309	2,080,912	2,031,849
EMPLOYEE BENEFITS	801,335	867,632	929,785	874,144
SERVICES & SUPPLIES	1,019,699	972,367	999,387	960,887
DEBT SERVICE				
CAPITAL OUTLAY		9,087	5,000	5,000
OTHER USES				
FUNCTION SUBTOTAL	3,684,333	3,856,395	4,015,084	3,871,880

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL

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Form 10

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EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	(3) BUDGET YEAR ENDING TENTATIVE APPROVED	(4) 6/30/16 FINAL APPROVED
SHERIFF-PUBLIC SAFETY				
SALARIES & WAGES	2,869,900	3,041,692	3,184,096	3,184,096
EMPLOYEE BENEFITS	1,786,426	1,845,074	1,898,021	1,898,021
SERVICES & SUPPLIES	609,042	715,250	645,125	645,125
CAPITAL OUTLAY	5,747	180,000	15,000	15,000
DEPT SUBTOTAL	5,271,115	5,782,016	5,742,242	5,742,242
FIRE PROTECT-PUB SAFETY				
SALARIES & WAGES	106,142	110,595	116,595	116,595
EMPLOYEE BENEFITS	193,397	193,475	198,475	198,475
SERVICES & SUPPLIES	225,013	289,201	318,901	318,901
CAPITAL OUTLAY	10,952	35,000	67,000	67,000
DEPT SUBTOTAL	535,504	628,271	700,971	700,971
EMERGENCY MGMT-P. SAFETY				
SALARIES & WAGES	36,074	37,549	39,306	38,873
EMPLOYEE BENEFITS	11,301	11,733	13,146	13,012
SERVICES & SUPPLIES	60,144	82,650	153,500	153,500
DEPT SUBTOTAL	107,519	131,932	205,952	205,385
JUVENILE PROB-PUB SAFETY				
SALARIES & WAGES	609,378	580,192	541,239	535,320
EMPLOYEE BENEFITS	297,782	290,253	291,654	285,682
SERVICES & SUPPLIES	68,580	71,260	72,475	72,475
DEPT SUBTOTAL	975,740	941,705	905,368	893,477
JPO DETENTION CNTR-PUBSF				
SALARIES & WAGES	445,788	465,442	660,417	613,127
EMPLOYEE BENEFITS	223,117	235,090	323,931	296,546
SERVICES & SUPPLIES	160,615	125,764	137,011	137,011
DEPT SUBTOTAL	829,520	826,296	1,121,359	1,046,684
ACTIVITY SUBTOTAL	7,719,398	8,310,220	8,675,892	8,588,759

FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	4,067,282	4,235,470	4,541,653	4,488,011
EMPLOYEE BENEFITS	2,512,023	2,575,625	2,725,227	2,691,736
SERVICES & SUPPLIES	1,123,394	1,284,125	1,327,012	1,327,012
DEBT SERVICE				
CAPITAL OUTLAY	16,699	215,000	82,000	82,000
OTHER USES				
FUNCTION SUBTOTAL	7,719,398	8,310,220	8,675,892	8,588,759

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	(3) BUDGET YEAR ENDING TENTATIVE APPROVED	(4) 6/30/16 FINAL APPROVED
ANIMAL CNTRL-GARBAGE DSP				
SERVICES & SUPPLIES	1,250	5,000	5,000	5,000
DEPT SUBTOTAL	1,250	5,000	5,000	5,000
ACTIVITY SUBTOTAL	1,250	5,000	5,000	5,000

FUNCTION: SANITATION

SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	1,250	5,000	5,000	5,000
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	1,250	5,000	5,000	5,000

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: SANITATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/16
	PRIOR YEAR END 6/30/14	CURRENT YEAR END 6/30/15	TENTATIVE APPROVED	FINAL APPROVED

CITY/CO HEALTH EXP-HEALT				
SERVICES & SUPPLIES	18,468	48,000	48,000	48,000
DEPT SUBTOTAL	18,468	48,000	48,000	48,000
CEMETERY-HEALTH & SANIT.				
SALARIES & WAGES	101,869	103,831	117,548	116,555
EMPLOYEE BENEFITS	44,859	46,391	49,716	48,599
SERVICES & SUPPLIES	46,083	43,100	50,000	50,000
CAPITAL OUTLAY			12,000	12,000
DEPT SUBTOTAL	192,811	193,322	229,264	227,154
ACTIVITY SUBTOTAL	211,279	241,322	277,264	275,154

FUNCTION: HEALTH				
SALARIES & WAGES	101,869	103,831	117,548	116,555
EMPLOYEE BENEFITS	44,859	46,391	49,716	48,599
SERVICES & SUPPLIES	64,551	91,100	98,000	98,000
DEBT SERVICE				
CAPITAL OUTLAY			12,000	12,000
OTHER USES				
FUNCTION SUBTOTAL	211,279	241,322	277,264	275,154

CHURCHILL COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION: HEALTH

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	(3) BUDGET YEAR ENDING TENTATIVE APPROVED	(4) 6/30/16 FINAL APPROVED
MUSEUM-CULTURE & REC				
SALARIES & WAGES	190,207	218,459	237,625	237,625
EMPLOYEE BENEFITS	60,004	65,248	79,373	79,373
SERVICES & SUPPLIES	31,363	35,700	28,000	28,000
CAPITAL OUTLAY	4,041			
DEPT SUBTOTAL	285,615	319,407	344,998	344,998
ACTIVITY SUBTOTAL	285,615	319,407	344,998	344,998

FUNCTION: CULTURE AND RECREATION				
SALARIES & WAGES	190,207	218,459	237,625	237,625
EMPLOYEE BENEFITS	60,004	65,248	79,373	79,373
SERVICES & SUPPLIES	31,363	35,700	28,000	28,000
DEBT SERVICE				
CAPITAL OUTLAY	4,041			
OTHER USES				
FUNCTION SUBTOTAL	285,615	319,407	344,998	344,998

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: CULTURE AND RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	(3) BUDGET YEAR ENDING TENTATIVE APPROVED	(4) 6/30/16 FINAL APPROVED
COMMUNITY SUPPORT				
SERVICES & SUPPLIES	213,331	106,500	183,500	183,500
DEPT SUBTOTAL	213,331	106,500	183,500	183,500
ACTIVITY SUBTOTAL	213,331	106,500	183,500	183,500

FUNCTION: COMMUNITY SUPPORT

SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	213,331	106,500	183,500	183,500
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	213,331	106,500	183,500	183,500

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: COMMUNITY SUPPORT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/16
	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/14	END 6/30/15	APPROVED	APPROVED

INTERGOVERNMENTAL EXPEND				
SERVICES & SUPPLIES	392,684	368,765	398,765	398,765
DEPT SUBTOTAL	392,684	368,765	398,765	398,765
ACTIVITY SUBTOTAL	392,684	368,765	398,765	398,765

FUNCTION: INTERGOVERNMENTAL EXP.

SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	392,684	368,765	398,765	398,765
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	392,684	368,765	398,765	398,765

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: INTERGOVERNMENTAL EXP.

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/16
	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/14	END 6/30/15	APPROVED	APPROVED
<hr/>				
PG FUNCTION SUMMARY				
<hr/>				
16 GENERAL GOVERNMENT	4,833,450	5,346,303	5,334,939	5,489,150
19 JUDICIAL	3,684,333	3,856,395	4,015,084	3,871,880
20 PUBLIC SAFETY	7,719,398	8,310,220	8,675,892	8,588,759
21 SANITATION	1,250	5,000	5,000	5,000
22 HEALTH	211,279	241,322	277,264	275,154
23 CULTURE AND RECREATION	285,615	319,407	344,998	344,998
24 COMMUNITY SUPPORT	213,331	106,500	183,500	183,500
25 INTERGOVERNMENTAL EXP.	392,684	368,765	398,765	398,765
<hr/>				
TOTAL EXP - ALL FUNCTIONS	17,341,340	18,553,912	19,235,442	19,157,206
<hr/>				
OTHER USES:				
CONTINGENCY (Not to exceed				
3% Totl Exp All Functions)				
OPERATING TRANSFERS OUT (SCH T)				
STABILIZATION OF OPERATN		54,710		
AB 65 COURT FEE FUND		198,496		
COMPENSATED ABSENCES		125,000		
BUILDING RESERVE		125,000		
CHURCHILL CO GOLF COURSE	25,000	25,000	25,000	25,000
<hr/>				
TOTAL EXP AND OTHER USES	17,366,340	19,082,118	19,260,442	19,182,206
<hr/>				

ENDING FUND BALANCE:	7,530,262	5,391,339	2,828,675	2,946,911
<hr/>				
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	24,896,602	24,473,457	22,089,117	22,129,117
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CHURCHILL COUNTY
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/16
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	5,344	5,100	5,500	5,500
Subtotal	5,344	5,100	5,500	5,500
Subtotal Revenue	5,344	5,100	5,500	5,500
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM GENERAL FUN		54,710		
BEGINNING FUND BALANCE	1,580,316	1,585,660	1,645,470	1,645,470
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,580,316	1,585,660	1,645,470	1,645,470
TOTAL RESOURCES	1,585,660	1,645,470	1,650,970	1,650,970
Subtotal Expenditures				

ENDING FUND BALANCE	1,585,660	1,645,470	1,650,970	1,650,970
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,585,660	1,645,470	1,650,970	1,650,970

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND STABILIZATION OF OPERATN

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11/20/2014

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/16
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	362	250	300	300
FORFEITURES-SEIZED A	49,825	100,000	100,000	100,000
Subtotal	50,187	100,250	100,300	100,300
Subtotal Revenue	50,187	100,250	100,300	100,300
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER	8,621			
BEGINNING FUND BALANCE	56,820	93,032	138,282	138,282
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	56,820	93,032	138,282	138,282
TOTAL RESOURCES	115,628	193,282	238,582	238,582

EXPENDITURES

PUBLIC SAFETY

FORFIETURES AND SEIZURES				
SERVICES & SUPPLIES	22,596	55,000	85,000	85,000
Dept Subtotal	22,596	55,000	85,000	85,000
Subtotal Expenditures	22,596	55,000	85,000	85,000

ENDING FUND BALANCE	93,032	138,282	153,582	153,582
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	115,628	193,282	238,582	238,582

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND FORFIETURES-SEIZED ASSET

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Form 14

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
OTHER LIC/PERMIT FEE	200	100		
Subtotal	200	100		
INTERGOVERNMENTAL				
GAS TAX - 1.25 CENTS	335,214	345,576	335,214	335,214
GAS TAX - 1.75 CENTS	103,597	101,889	103,597	103,597
GAS TAX - 2.35 CENTS	550,511	567,046	553,209	553,209
Subtotal	989,322	1,014,511	992,020	992,020
MISCELLANEOUS				
INTEREST EARNED-INVE	1,784	1,375		
MISCELLANEOUS REVENU	1,095	263		
FUEL REIMBURSSEMENTS	199,558	260,000		
CONSTRUCTION WATER R	6,204	5,075		
ROAD REIMBURSEMENT		135,428		
Subtotal	208,641	402,141		
Subtotal Revenue	1,198,163	1,416,752	992,020	992,020
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER	13,170			
Oper Trsfs In (Schedule T)				
TRANS FM ROAD IMPACT	100,000			
TRANS FM REGIONAL TR	641,659	500,000	550,000	550,000
TRANS FM PUBLIC TRAN	482,782	500,000	500,000	500,000
BEGINNING FUND BALANCE	1,292,875	855,615	809,561	809,561
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,292,875	855,615	809,561	809,561

TOT AVAILABLE RESOURCE	3,728,649	3,272,367	2,851,581	2,851,581
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CHURCHILL COUNTY
(Local Government)

SCHEDULE B

FUND ROAD FUND

EXPENDITURES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
HIGHWAYS AND STREETS				
ROAD-STREETS & HIGHWAYS				
SALARIES & WAGES	931,164	1,000,123	1,014,198	1,003,585
EMPLOYEE BENEFITS	433,840	462,633	476,154	473,429
SERVICES & SUPPLIES	1,199,554	1,000,050	827,200	827,200
CAPITAL OUTLAY	58,476			
Dept Subtotal	2,623,034	2,462,806	2,317,552	2,304,214
SANITATION				
ROAD-STREETS & HIGHWAYS				
SERVICES & SUPPLIES			5,000	5,000
Dept Subtotal			5,000	5,000
Subtotal Expenditures	2,623,034	2,462,806	2,322,552	2,309,214
OTHER USES				
ROAD EQUIPT REPLACEM	250,000			

ENDING FUND BALANCE	855,615	809,561	529,029	542,367
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	3,728,649	3,272,367	2,851,581	2,851,581

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND ROAD FUND

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	BUDGET YEAR ENDING 6/30/16 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
AREA A ROAD IMPACT F	11,500	4,600	2,300	2,300
AREA B ROAD IMPACT F	6,900	18,400	2,300	2,300
Subtotal	18,400	23,000	4,600	4,600
MISCELLANEOUS				
INTEREST EARNED-INVE	1,226	1,125	925	925
Subtotal	1,226	1,125	925	925
Subtotal Revenue	19,626	24,125	5,525	5,525
BEGINNING FUND BALANCE	401,014	320,640	344,765	344,765
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	401,014	320,640	344,765	344,765

TOT AVAILABLE RESOURCE	420,640	344,765	350,290	350,290
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CHURCHILL COUNTY
(Local Government)

SCHEDULE B

FUND ROAD IMPACT FUND

	(1)	(2)	BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/14	YEAR ENDING	APPROVED	APPROVED
	6/30/14	6/30/15		
HIGHWAYS AND STREETS				
ROAD IMPACT FEE				
SERVICES & SUPPLIES			335,000	335,000
Dept Subtotal			335,000	335,000
Subtotal Expenditures			335,000	335,000
OTHER USES				
ROAD FUND	100,000			

ENDING FUND BALANCE	320,640	344,765	15,290	15,290
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	420,640	344,765	350,290	350,290

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B
 FUND ROAD IMPACT FUND

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	581,519	315,316	314,554	314,554
Subtotal	581,519	315,316	314,554	314,554
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	60,000	24,000	24,000	24,000
WNHC (HOME) SHORT-TE	9,728	6,146		
WNHC (HOME) LONG-TER	23,241			
C.A.R.T. GRANT REV	268,989	275,000	250,000	250,000
CDBG ADA PARKS & REC	49,214			
HUD TRANSITIONAL HOU	63,476	63,700	35,000	35,000
PRIVATE CAR TAX	202	106		
ADMIN ANNEX WIC RENT	8,400	8,400	6,500	8,400
CDBG EMERGENCY ASST-	72,306	60,000	60,000	60,000
EMERG SHLTR GRT-FEDE	19,836	8,110		
CDBG INFRASTRUCTURE			690,000	690,000
WELFARE SET ASIDE GRA	6,225	6,210		
FEMA - FED	2,950			
CSBG DISCRETIONARY GR	6,260	880		
CDBG - CASA REVENUE		9,225		
CDBG-ECONOMIC DEVELO		10,000		
CDBG-ACCESSHEALTHCAR	196,718	40,550		
Subtotal	787,545	512,327	1,065,500	1,067,400
MISCELLANEOUS				
INTEREST EARNED-INVE	7,027	6,500	5,250	5,250
MISC WELFARE REIMBUR	2,151	10,500		
PUBLIC GUARDIAN REIM	4,200	3,850		
MISCELLANEOUS REVENU	28			
JAIL MEDS REIMBURSEM	1,611	2,100		
GEOTHERMAL RENTS/ROY	46,171	50,000	50,000	50,000
BUILDING LEASE REVEN	2,400	1,600	2,400	2,400
Subtotal	63,588	74,550	57,650	57,650
Subtotal Revenue	1,432,652	902,193	1,437,704	1,439,604
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER	1,700			
Oper Trsfs In (Schedule T)				
TRANS FM INDIGENT ME	100,000	225,000	225,000	225,000
BEGINNING FUND BALANCE	2,176,313	2,162,911	1,389,400	1,389,400
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	2,176,313	2,162,911	1,389,400	1,389,400
TOT AVAILABLE RESOURCE	3,710,665	3,290,104	3,052,104	3,054,004

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND SOCIAL SERVICES

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
WELFARE				
GRANT ASSISTANCE				
SERVICES & SUPPLIES	615,992	884,668	1,180,000	1,180,000
Dept Subtotal	615,992	884,668	1,180,000	1,180,000
ASSIST IN CASH OR GOODS				
SERVICES & SUPPLIES	77,336	90,000	87,000	87,000
Dept Subtotal	77,336	90,000	87,000	87,000
DIRECT INDIGENT SERVICES				
SERVICES & SUPPLIES	133,222	142,209	148,608	148,608
Dept Subtotal	133,222	142,209	148,608	148,608
WELFARE OPS-HEALTH/WELFA				
SALARIES & WAGES	175,121	219,850	223,424	221,267
EMPLOYEE BENEFITS	87,474	89,269	111,191	108,602
SERVICES & SUPPLIES	18,655	16,500	22,100	22,100
Dept Subtotal	281,250	325,619	356,715	351,969
PUB HEALTH NUR-HEALTH/SA				
SERVICES & SUPPLIES	111,037	117,020	117,020	117,020
Dept Subtotal	111,037	117,020	117,020	117,020
TRANSITIONAL HOUSING				
SALARIES & WAGES	39,104	43,138	45,163	44,666
EMPLOYEE BENEFITS	20,251	22,200	23,786	23,227
SERVICES & SUPPLIES	56,397	64,900	70,731	70,731
Dept Subtotal	115,752	130,238	139,680	138,624
PUBLIC GUARDIAN				
SERVICES & SUPPLIES	42,632	40,760	10,260	10,260
Dept Subtotal	42,632	40,760	10,260	10,260
CHILD PROTECTIVE SERVICE				
SERVICES & SUPPLIES	170,533	170,190	170,190	170,190
Dept Subtotal	170,533	170,190	170,190	170,190
Subtotal Expenditures	1,547,754	1,900,704	2,209,473	2,203,671

ENDING FUND BALANCE	2,162,911	1,389,400	842,631	850,333
Residual Equity Trsfs				

TOTAL FUND COMMITMENTS AND FUND BALANCE	3,710,665	3,290,104	3,052,104	3,054,004
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CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND SOCIAL SERVICES

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Form 13

11/20/2014

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) BUDGET YEAR ENDING TENTATIVE APPROVED	(4) 6/30/16 FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	133,165	127,127	125,824	125,824
Subtotal	133,165	127,127	125,824	125,824
INTERGOVERNMENTAL				
PRIVATE CAR TAX	46	47		
Subtotal	46	47		
MISCELLANEOUS				
INTEREST EARNED-INVE	921	900	600	600
MISCELLANEOUS REVENUE	4,163			
Subtotal	5,084	900	600	600
Subtotal Revenue	138,295	128,074	126,424	126,424
BEGINNING FUND BALANCE	265,064	243,282	190,729	190,729
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	265,064	243,282	190,729	190,729

TOT AVAILABLE RESOURCE	403,359	371,356	317,153	317,153
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CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND COOPERATIVE EXTENSION

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Form 12

11/20/2014

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/16	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	TENTATIVE APPROVED	FINAL APPROVED	
COMMUNITY SUPPORT					
AG EXTENS-COMM SUPPORT					
SALARIES & WAGES	55,675	56,443	57,775	57,139	
EMPLOYEE BENEFITS	23,794	25,163	26,496	25,910	
SERVICES & SUPPLIES	80,608	90,021	86,934	86,934	
CAPITAL OUTLAY		9,000			
Dept Subtotal	160,077	180,627	171,205	169,983	
Subtotal Expenditures	160,077	180,627	171,205	169,983	

ENDING FUND BALANCE	243,282	190,729	145,948	147,170
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	403,359	371,356	317,153	317,153

CHURCHILL COUNTY
(Local Government)
SCHEDULE B
FUND COOPERATIVE EXTENSION

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	430,201	403,403	403,260	403,260
Subtotal	430,201	403,403	403,260	403,260
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	24,000			
PRIVATE CAR TAX	147	150		
COLLECTION DEVELOP G	3,893	2,848		
LSTA FED GRANT REV	650	2,878		
Subtotal	28,690	5,876		
CHARGES FOR SERVICES				
LIBRARY FEE	10,833	7,800	6,000	6,000
Subtotal	10,833	7,800	6,000	6,000
MISCELLANEOUS				
INTEREST EARNED-INVE	3,765	3,500	3,000	3,000
MISCELLANEOUS SALES		175		
GIFTS & DONATIONS	37			
MISCELLANEOUS REVENUE	412			
R. NICKEL AID GRANT		4,166		
MISC GRANT REVENUE		2,500		
Subtotal	4,214	10,341	3,000	3,000
Subtotal Revenue	473,938	427,420	412,260	412,260
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER	803			
BEGINNING FUND BALANCE	1,126,171	1,049,743	929,730	929,730
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,126,171	1,049,743	929,730	929,730

TOT AVAILABLE RESOURCE	1,600,912	1,477,163	1,341,990	1,341,990
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CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PUBLIC LIBRARY

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Form 12

11/20/2014

EXPENDITURES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE AND RECREATION				
PUBLIC LIBRARY				
SALARIES & WAGES	241,235	245,706	253,399	250,608
EMPLOYEE BENEFITS	101,891	107,873	115,367	112,933
SERVICES & SUPPLIES	158,043	143,854	144,045	144,045
Dept Subtotal	501,169	497,433	512,811	507,586
Subtotal Expenditures	501,169	497,433	512,811	507,586
OTHER USES				
LIBRARY GIFT FUND	50,000	50,000		

ENDING FUND BALANCE	1,049,743	929,730	829,179	834,404
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,600,912	1,477,163	1,341,990	1,341,990

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B
 FUND PUBLIC LIBRARY

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
OTHER TAXES				
COUNTY LODGING TAX	7,873	6,000	6,800	6,800
Subtotal	7,873	6,000	6,800	6,800
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	200,000	200,000	200,000	200,000
FEDERAL IN LIEU OF T	200,000	200,000	200,000	200,000
LOCAL IN LIEU OF TAX	495,001	300,000	250,000	250,000
Subtotal	895,001	700,000	650,000	650,000
CHARGES FOR SERVICES				
CONTRACT CLEAN-UP RE	480	125		
RECREATION CHARGES	143,728	135,000	140,000	140,000
SWIMMING POOL RECEIP	69,690	56,000	63,000	63,000
FAIRGROUNDS RENTALS	68,691	55,000	65,000	65,000
PUBLIC PARKS MISC	1,550	1,200		
PRO SHOP SALES	1,640	1,000	1,000	1,000
CONCESSION STAND FUN	4,522	2,500		
Subtotal	290,301	250,825	269,000	269,000
MISCELLANEOUS				
INTEREST EARNED-INVE	3,246	2,975	3,000	3,000
MISCELLANEOUS REVENU	7,686	4,000	4,250	4,250
Subtotal	10,932	6,975	7,250	7,250
Subtotal Revenue	1,204,107	963,800	933,050	933,050
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER	10,651			
BEGINNING FUND BALANCE	967,466	1,034,194	856,662	856,662
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	967,466	1,034,194	856,662	856,662

TOT AVAILABLE RESOURCE	2,182,224	1,997,994	1,789,712	1,789,712
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CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PARKS AND RECREATION

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Form 12

11/20/2014

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	TENTATIVE APPROVED	FINAL APPROVED
BUDGET YEAR ENDING 6/30/16				
CULTURE AND RECREATION				
REC. ADMIN-CULTURE & REC				
SALARIES & WAGES	184,169	188,779	193,081	193,081
EMPLOYEE BENEFITS	81,061	83,734	89,026	87,789
SERVICES & SUPPLIES	20,776	10,800	12,910	12,910
Dept Subtotal	286,006	283,313	295,017	293,780
PUBLIC PARKS-CULTURE&REC				
SALARIES & WAGES	60,454	64,421	65,277	64,791
EMPLOYEE BENEFITS	23,553	24,417	25,667	25,111
SERVICES & SUPPLIES	40,587	41,700	44,700	44,700
CAPITAL OUTLAY			15,000	15,000
Dept Subtotal	124,594	130,538	150,644	149,602
RECREATION ATHLETICS				
SALARIES & WAGES	96,953	99,411	114,392	113,528
EMPLOYEE BENEFITS	32,513	35,212	38,548	37,882
SERVICES & SUPPLIES	76,604	75,180	77,850	77,850
Dept Subtotal	206,070	209,803	230,790	229,260
FAIRGROUNDS-CULTURE & REC				
SALARIES & WAGES	106,329	114,262	116,199	115,413
EMPLOYEE BENEFITS	33,329	34,320	36,451	35,807
SERVICES & SUPPLIES	106,940	104,150	108,150	108,150
CAPITAL OUTLAY	7,872		12,500	12,500
Dept Subtotal	254,470	252,732	273,300	271,870
SWIMMING POOL-CULT & REC				
SALARIES & WAGES	144,243	133,572	135,794	135,247
EMPLOYEE BENEFITS	33,132	32,474	34,258	33,685
SERVICES & SUPPLIES	99,515	98,900	109,580	109,580
Dept Subtotal	276,890	264,946	279,632	278,512
Subtotal Expenditures	1,148,030	1,141,332	1,229,383	1,223,024

ENDING FUND BALANCE	1,034,194	856,662	560,329	566,688
Residual Equity Trsfs				

TOTAL FUND COMMITMENTS				
AND FUND BALANCE	2,182,224	1,997,994	1,789,712	1,789,712

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PARKS AND RECREATION

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Form 13

11/20/2014

RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/16
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
LICENSES AND PERMITS				
PARK TAX FEE	8,000	8,025	6,000	6,000
Subtotal	8,000	8,025	6,000	6,000
MISCELLANEOUS				
INTEREST EARNED-INVE	829	775	750	750
MISCELLANEOUS REVENU	10,000	2,600		
Subtotal	10,829	3,375	750	750
Subtotal Revenue	18,829	11,400	6,750	6,750
BEGINNING FUND BALANCE	249,142	240,837	217,237	217,237
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	249,142	240,837	217,237	217,237
TOTAL RESOURCES	267,971	252,237	223,987	223,987

EXPENDITURES

CULTURE AND RECREATION

PARKS FEE				
SERVICES & SUPPLIES	27,134	35,000	35,000	35,000
Dept Subtotal	27,134	35,000	35,000	35,000
Subtotal Expenditures	27,134	35,000	35,000	35,000

ENDING FUND BALANCE	240,837	217,237	188,987	188,987
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	267,971	252,237	223,987	223,987

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RESIDENT CONST TAX-PARKS

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Form 14

11/20/2014

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	100	75	100	100
GIFTS & DONATIONS	1,850	5,000	5,000	5,000
Subtotal	1,950	5,075	5,100	5,100
Subtotal Revenue	1,950	5,075	5,100	5,100
BEGINNING FUND BALANCE	30,641	30,093	30,168	30,168
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	30,641	30,093	30,168	30,168
TOTAL RESOURCES	32,591	35,168	35,268	35,268

EXPENDITURES

HEALTH

CEMETERY BEAU-HEALTH&SAN				
SERVICES & SUPPLIES	2,498	5,000	7,500	7,500
Dept Subtotal	2,498	5,000	7,500	7,500
Subtotal Expenditures	2,498	5,000	7,500	7,500

ENDING FUND BALANCE	30,093	30,168	27,768	27,768
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	32,591	35,168	35,268	35,268

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND CEMETERY BEAUTIFICATION

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Form 14

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
FAMILY VEHICLE SAFE	420	180		
Subtotal	420	180		
MISCELLANEOUS				
INTEREST EARNED-INVE	169	100	150	150
GIFTS & DONATIONS	1,075	10,000	10,000	10,000
Subtotal	1,244	10,100	10,150	10,150
Subtotal Revenue	1,664	10,280	10,150	10,150
BEGINNING FUND BALANCE	49,908	50,257	55,537	55,537
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	49,908	50,257	55,537	55,537
TOTAL RESOURCES	51,572	60,537	65,687	65,687

EXPENDITURES

WELFARE				
WELFARE DONATIONS				
SERVICES & SUPPLIES	1,315	5,000	5,000	5,000
Dept Subtotal	1,315	5,000	5,000	5,000
Subtotal Expenditures	1,315	5,000	5,000	5,000

ENDING FUND BALANCE	50,257	55,537	60,687	60,687
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	51,572	60,537	65,687	65,687

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INDIGENT DONATIONS/GIFTS

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RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES				
AB65 ADDITIONAL CRT		65,000	75,000	75,000
Subtotal		65,000	75,000	75,000
MISCELLANEOUS				
INTEREST EARNED-INVE		200	100	100
Subtotal		200	100	100
Subtotal Revenue		65,200	75,100	75,100
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM GENERAL FUN		198,496		
BEGINNING FUND BALANCE			263,696	263,696
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL			263,696	263,696

TOT AVAILABLE RESOURCE	263,696	338,796	338,796
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CHURCHILL COUNTY
(Local Government)

SCHEDULE B

FUND AB 65 COURT FEE FUND

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	TENTATIVE	FINAL
EXPENDITURES	YEAR ENDING	CURRENT	APPROVED	APPROVED
	6/30/14	6/30/15		

JUDICIAL

COURT FEES				
SERVICES & SUPPLIES			75,000	75,000
Dept Subtotal			75,000	75,000
Subtotal Expenditures			75,000	75,000

ENDING FUND BALANCE	263,696	263,796	263,796
Residual Equity Trsfs			
TOTAL FUND COMMITMENTS			
AND FUND BALANCE	263,696	338,796	338,796

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND AB 65 COURT FEE FUND

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Form 13

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
LAW LIBRARY FEES	9,045	9,600	9,000	9,000
Subtotal	9,045	9,600	9,000	9,000
MISCELLANEOUS				
INTEREST EARNED-INVE	271	225	225	225
Subtotal	271	225	225	225
Subtotal Revenue	9,316	9,825	9,225	9,225
BEGINNING FUND BALANCE	88,465	67,783	42,608	42,608
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	88,465	67,783	42,608	42,608
TOTAL RESOURCES	97,781	77,608	51,833	51,833

EXPENDITURES

JUDICIAL				
LAW LIBRARY				
SERVICES & SUPPLIES	29,998	35,000	17,000	17,000
Dept Subtotal	29,998	35,000	17,000	17,000
Subtotal Expenditures	29,998	35,000	17,000	17,000

ENDING FUND BALANCE	67,783	42,608	34,833	34,833
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	97,781	77,608	51,833	51,833

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND LAW LIBRARY

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Form 14

11/20/2014

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
GAS TAX - .09 CENTS	743,532	709,268	744,000	744,000
Subtotal	743,532	709,268	744,000	744,000
MISCELLANEOUS				
INTEREST EARNED-INVE	3,137	2,128	3,137	3,137
Subtotal	3,137	2,128	3,137	3,137
Subtotal Revenue	746,669	711,396	747,137	747,137
BEGINNING FUND BALANCE	1,084,635	615,596	537,435	537,435
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,084,635	615,596	537,435	537,435
TOTAL RESOURCES	1,831,304	1,326,992	1,284,572	1,284,572

EXPENDITURES

INTERGOVERNMENTAL EXP.				
REGIONAL TRANSPORTATION				
SERVICES & SUPPLIES	566,000	280,000	280,000	280,000
Dept Subtotal	566,000	280,000	280,000	280,000
Subtotal Expenditures	566,000	280,000	280,000	280,000
OTHER USES				
ROAD FUND	641,659	500,000	550,000	550,000
ROAD EQUIPT REPLACEM	8,049	9,557		

ENDING FUND BALANCE	615,596	537,435	454,572	454,572
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,831,304	1,326,992	1,284,572	1,284,572

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND REGIONAL TRANSPORTATION

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Form 14

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
ORTHO PHOTO FEE		20,000		
Subtotal		20,000		
MISCELLANEOUS				
INTEREST EARNED-INVE	1,546	1,500	1,000	1,000
TECHNOLOGY FEE	100,662	151,000	124,000	124,000
Subtotal	102,208	152,500	125,000	125,000
Subtotal Revenue	102,208	172,500	125,000	125,000
BEGINNING FUND BALANCE	470,250	436,277	347,777	347,777
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	470,250	436,277	347,777	347,777
TOTAL RESOURCES	572,458	608,777	472,777	472,777

EXPENDITURES

GENERAL GOVERNMENT				
TECHNOLOGY				
SERVICES & SUPPLIES	129,993	226,000	240,000	240,000
CAPITAL OUTLAY	6,188	35,000	30,000	30,000
Dept Subtotal	136,181	261,000	270,000	270,000
Subtotal Expenditures	136,181	261,000	270,000	270,000

ENDING FUND BALANCE	436,277	347,777	202,777	202,777
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	572,458	608,777	472,777	472,777

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND TECHNOLOGY FEE

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Form 14

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
E-911 SUR-CHARGE FEE	75,398	87,125	74,595	74,595
Subtotal	75,398	87,125	74,595	74,595
MISCELLANEOUS				
	104	175	175	175
Subtotal	104	175	175	175
Subtotal Revenue	75,502	87,300	74,770	74,770
BEGINNING FUND BALANCE	28,122	46,028	53,328	53,328
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	28,122	46,028	53,328	53,328
TOTAL RESOURCES	103,624	133,328	128,098	128,098

EXPENDITURES

PUBLIC SAFETY

E-911 SYSTEM DEPT				
SERVICES & SUPPLIES	57,596	80,000	80,000	80,000
Dept Subtotal	57,596	80,000	80,000	80,000
Subtotal Expenditures	57,596	80,000	80,000	80,000

ENDING FUND BALANCE	46,028	53,328	48,098	48,098
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	103,624	133,328	128,098	128,098

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND E-911 SYSTEM FUND

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Form 14

11/20/2014

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	2,307	2,125	2,000	2,000
GIFTS & DONATIONS	3,723	10,000	10,000	10,000
BUILDING PROJECT DON	25,031			
CHC LIB ASSOC - DONA	4,000	37,000		
FRIENDS LIBRARY-DONA	2,912	26,139		
Subtotal	37,973	75,264	12,000	12,000
Subtotal Revenue	37,973	75,264	12,000	12,000
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM LIBRARY FUN	50,000	50,000		
BEGINNING FUND BALANCE	651,872	701,048	286,312	286,312
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	651,872	701,048	286,312	286,312
TOTAL RESOURCES	739,845	826,312	298,312	298,312

EXPENDITURES

CULTURE AND RECREATION				
LIBRARY GIFTS & DONATION				
SERVICES & SUPPLIES	23,377	90,000	90,000	90,000
CAPITAL OUTLAY	15,420	450,000	75,000	75,000
Dept Subtotal	38,797	540,000	165,000	165,000
Subtotal Expenditures	38,797	540,000	165,000	165,000

ENDING FUND BALANCE	701,048	286,312	133,312	133,312
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	739,845	826,312	298,312	298,312

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND LIBRARY GIFT FUND

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Form 14

11/20/2014

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	50,000	50,000	50,000	50,000
Subtotal	50,000	50,000	50,000	50,000
MISCELLANEOUS				
INTEREST EARNED-INVE	3,960	4,635	4,000	4,000
INSURANCE REIMBURSEM	488,133	1,840		
MISCELLANEOUS REVENU	27,618			
Subtotal	519,711	6,475	4,000	4,000
Subtotal Revenue	569,711	56,475	54,000	54,000
BEGINNING FUND BALANCE	1,099,344	1,563,867	970,342	970,342
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,099,344	1,563,867	970,342	970,342
TOTAL RESOURCES	1,669,055	1,620,342	1,024,342	1,024,342

EXPENDITURES

GENERAL GOVERNMENT				
RISK MANAGEMENT				
SERVICES & SUPPLIES	105,188	150,000	675,000	675,000
Dept Subtotal	105,188	150,000	675,000	675,000
Subtotal Expenditures	105,188	150,000	675,000	675,000
OTHER USES				
SR CIT AD VALOREM LE		500,000		100,000

ENDING FUND BALANCE	1,563,867	970,342	349,342	249,342
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,669,055	1,620,342	1,024,342	1,024,342

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RISK MANAGEMENT

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Form 14

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	48,000	102,000	102,000	102,000
FEDERAL IN LIEU OF T	125,000	150,000	175,000	175,000
Subtotal	173,000	252,000	277,000	277,000
MISCELLANEOUS				
INTEREST EARNED-INVE	2,037	1,750	2,000	2,000
MISCELLANEOUS REVENU	91,707	100,360	85,000	85,000
Subtotal	93,744	102,110	87,000	87,000
Subtotal Revenue	266,744	354,110	364,000	364,000
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)		125,000		
BEGINNING FUND BALANCE	689,623	689,985	548,095	548,095
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	689,623	689,985	548,095	548,095
TOTAL RESOURCES	956,367	1,169,095	912,095	912,095
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
COMPENSATED ABSENCES				
EMPLOYEE BENEFITS	184,294	326,000	362,000	362,000
SERVICES & SUPPLIES	82,088	295,000	175,000	250,000
Dept Subtotal	266,382	621,000	537,000	612,000
Subtotal Expenditures	266,382	621,000	537,000	612,000
ENDING FUND BALANCE	689,985	548,095	375,095	300,095
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	956,367	1,169,095	912,095	912,095

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND COMPENSATED ABSENCES

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Form 14

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	1,164	1,000	1,000	1,000
Subtotal	1,164	1,000	1,000	1,000
Subtotal Revenue	1,164	1,000	1,000	1,000
BEGINNING FUND BALANCE	353,036	323,433	289,433	289,433
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	353,036	323,433	289,433	289,433
TOTAL RESOURCES	354,200	324,433	290,433	290,433

EXPENDITURES

GENERAL GOVERNMENT				
UNEMPLOYMNT COMPENSATION				
EMPLOYEE BENEFITS	30,767	35,000	35,000	35,000
Dept Subtotal	30,767	35,000	35,000	35,000
Subtotal Expenditures	30,767	35,000	35,000	35,000

ENDING FUND BALANCE	323,433	289,433	255,433	255,433
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	354,200	324,433	290,433	290,433

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND UNEMPLOYMNT COMPENSATION

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Form 14

11/20/2014

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
DA RESTITUTN PROCESS	374	550		
TRUANCY FEES	200	500		
Subtotal	574	1,050		
MISCELLANEOUS				
INTEREST EARNED-INVE	174	150		
S. O. EVIDENCE FUNDS	1,626	100		
DIST ATTRNY RESTITUT	33,040	125,000	125,000	125,000
JUV PROB RESTITUTION	2,568	25,000	20,000	20,000
Subtotal	37,408	150,250	145,000	145,000
Subtotal Revenue	37,982	151,300	145,000	145,000
BEGINNING FUND BALANCE	51,869	49,627	75,927	75,927
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	51,869	49,627	75,927	75,927
TOTAL RESOURCES	89,851	200,927	220,927	220,927

EXPENDITURES

JUDICIAL				
SERVICES & SUPPLIES	40,224	125,000	170,000	170,000
Subtotal Expenditures	40,224	125,000	170,000	170,000

ENDING FUND BALANCE	49,627	75,927	50,927	50,927
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	89,851	200,927	220,927	220,927

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RESTITUTION/GRAFFITI FND

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Form 14

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
DIST COURT SECURITY	12,060	25,000	20,000	20,000
Subtotal	12,060	25,000	20,000	20,000
MISCELLANEOUS				
INTEREST EARNED-INVE	71	100	75	75
Subtotal	71	100	75	75
Subtotal Revenue	12,131	25,100	20,075	20,075
BEGINNING FUND BALANCE	17,958	25,024	22,124	22,124
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	17,958	25,024	22,124	22,124
TOTAL RESOURCES	30,089	50,124	42,199	42,199

EXPENDITURES

JUDICIAL				
D.C. SECURITY				
SERVICES & SUPPLIES	5,065	18,000	25,000	25,000
CAPITAL OUTLAY		10,000	15,000	15,000
Dept Subtotal	5,065	28,000	40,000	40,000
Subtotal Expenditures	5,065	28,000	40,000	40,000

ENDING FUND BALANCE	25,024	22,124	2,199	2,199
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	30,089	50,124	42,199	42,199

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND DISTRICT COURT SECURITY

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Form 14

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
ADMIN ASSMT-FACILITY	47,902	50,000	47,500	47,500
Subtotal	47,902	50,000	47,500	47,500
Subtotal Revenue	47,902	50,000	47,500	47,500
BEGINNING FUND BALANCE	10,597	23,499	23,499	23,499
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	10,597	23,499	23,499	23,499
TOTAL RESOURCES	58,499	73,499	70,999	70,999
<u>EXPENDITURES</u>				
Subtotal Expenditures				
OTHER USES				
EXTRA ORDINARY REPAI	35,000	50,000	50,000	50,000

ENDING FUND BALANCE	23,499	23,499	20,999	20,999
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	58,499	73,499	70,999	70,999

CHURCHILL COUNTY
(Local Government)
SCHEDULE B
FUND ADMIN ASSESSMENT FUND

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	125,000	100,000	25,000	25,000
REFUGE REVENUE SHARI	20,598	15,000	18,000	18,000
DIXIEVALLY WTR STDY	234,733	50,000	175,000	175,000
CWSD REIMBURSEMENTS	19,286	16,390	15,000	15,000
Subtotal	399,617	181,390	233,000	233,000
CHARGES FOR SERVICES				
WATER RIGHTS DED FEE	40,071	10,000	10,000	10,000
Subtotal	40,071	10,000	10,000	10,000
MISCELLANEOUS				
INTEREST EARNED-INVE	2,042	2,500	1,500	1,500
MISCELLANEOUS REVENU	3,500	3,500		
WILDGOOSE LEASE REVE		98,450	196,900	196,900
Subtotal	5,542	104,450	198,400	198,400
Subtotal Revenue	445,230	295,840	441,400	441,400
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER	2,550			
BEGINNING FUND BALANCE	660,853	771,768	863,958	863,958
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	660,853	771,768	863,958	863,958

TOT AVAILABLE RESOURCE	1,108,633	1,067,608	1,305,358	1,305,358
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CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND WATER RESOURCE FUND

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Form 12

11/20/2014

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	300,670	203,650	300,000	300,000
CAPITAL OUTLAY	36,195			
Subtotal Expenditures	336,865	203,650	300,000	300,000

ENDING FUND BALANCE	771,768	863,958	1,005,358	1,005,358
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,108,633	1,067,608	1,305,358	1,305,358

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND WATER RESOURCE FUND

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Form 13

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
OPT SALES TX .0025	619,754	521,175	603,250	603,250
Subtotal	619,754	521,175	603,250	603,250
MISCELLANEOUS				
INTEREST EARNED-INVE	3,375	3,240	2,100	2,100
Subtotal	3,375	3,240	2,100	2,100
Subtotal Revenue	623,129	524,415	605,350	605,350
OTHER FINANCIAL SOURCES				
NAVY CONTRIB CONS EA	371,251	900,000	3,000,000	3,000,000
BEGINNING FUND BALANCE	939,143	1,259,828	1,299,243	1,299,243
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	939,143	1,259,828	1,299,243	1,299,243
TOTAL RESOURCES	1,933,523	2,684,243	4,904,593	4,904,593
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
INFRASTRUCTURE DEVELPMNT				
SERVICES & SUPPLIES		10,000	10,000	10,000
CAPITAL OUTLAY	498,695	1,025,000	3,025,000	3,025,000
Dept Subtotal	498,695	1,035,000	3,035,000	3,035,000
Subtotal Expenditures	498,695	1,035,000	3,035,000	3,035,000
OTHER USES				
WASTE WATER FUND	175,000	350,000	350,000	350,000
ENDING FUND BALANCE	1,259,828	1,299,243	1,519,593	1,519,593
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,933,523	2,684,243	4,904,593	4,904,593

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INFRASTRUCTURE TAX FUND

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	307	225		
GIFTS & DONATIONS	450			
MISCELLANEOUS DONATI	1,348	600		
LEAGUE FEES DONATION	7,749	5,000	5,000	5,000
DUNK TANK DONATIONS	100			
HAUNTED HOUSE DONATI	6,067	5,000	5,000	5,000
SCARECROW FACTRY DON	896	545		
Subtotal	16,917	11,370	10,000	10,000
Subtotal Revenue	16,917	11,370	10,000	10,000
BEGINNING FUND BALANCE	88,263	91,456	72,826	72,826
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	88,263	91,456	72,826	72,826
TOTAL RESOURCES	105,180	102,826	82,826	82,826
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
RECREATION DONATIONS				
SERVICES & SUPPLIES	13,724	30,000	25,000	25,000
Dept Subtotal	13,724	30,000	25,000	25,000
Subtotal Expenditures	13,724	30,000	25,000	25,000
ENDING FUND BALANCE	91,456	72,826	57,826	57,826
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	105,180	102,826	82,826	82,826

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RECREATION DONATIONS

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Form 14

11/20/2014

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
PROPERTY TAXES				
PROPERTY TAX	102,030	94,000	110,152	110,152
Subtotal	102,030	94,000	110,152	110,152
INTERGOVERNMENTAL				
PRIVATE CAR TAX	35	35	35,000	35,000
Subtotal	35	35	35,000	35,000
Subtotal Revenue	102,065	94,035	145,152	145,152
BEGINNING FUND BALANCE	12,224	681	3,731	3,731
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	12,224	681	3,731	3,731
TOTAL RESOURCES	114,289	94,716	148,883	148,883

EXPENDITURES

WELFARE				
HOSPITAL CARE EXPEND				
SERVICES & SUPPLIES	282			
CAPITAL OUTLAY	113,326	90,985	145,152	145,152
Dept Subtotal	113,608	90,985	145,152	145,152
Subtotal Expenditures	113,608	90,985	145,152	145,152

ENDING FUND BALANCE	681	3,731	3,731	3,731
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	114,289	94,716	148,883	148,883

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INDIG HOSPITAL CARE MVA

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Form 14

11/20/2014

RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/16
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
PROPERTY TAXES				
PROPERTY TAX	401,989	385,913	377,469	377,469
Subtotal	401,989	385,913	377,469	377,469
INTERGOVERNMENTAL				
PRIVATE CAR TAX	138	133	132	132
Subtotal	138	133	132	132
MISCELLANEOUS				
INTEREST EARNED-INVE	5,960	5,250	4,250	4,250
Subtotal	5,960	5,250	4,250	4,250
Subtotal Revenue	408,087	391,296	381,851	381,851
BEGINNING FUND BALANCE	1,627,808	1,757,822	928,228	928,228
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,627,808	1,757,822	928,228	928,228
TOTAL RESOURCES	2,035,895	2,149,118	1,310,079	1,310,079

EXPENDITURES

WELFARE				
INDIGENT SERVICES				
SERVICES & SUPPLIES	178,073	895,890	894,890	894,890
Dept Subtotal	178,073	895,890	894,890	894,890
Subtotal Expenditures	178,073	895,890	894,890	894,890
OTHER USES				
SOCIAL SERVICES	100,000	225,000	225,000	225,000
SR CIT AD VALOREM LE		100,000		100,000

ENDING FUND BALANCE	1,757,822	928,228	190,189	90,189
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	2,035,895	2,149,118	1,310,079	1,310,079

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INDIGENT SERVICES

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Form 14

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
OPT SALES TX .0025	619,753	609,150	638,345	638,345
Subtotal	619,753	609,150	638,345	638,345
MISCELLANEOUS				
INTEREST EARNED-INVE	2,610	2,175	2,610	2,610
Subtotal	2,610	2,175	2,610	2,610
Subtotal Revenue	622,363	611,325	640,955	640,955
BEGINNING FUND BALANCE	731,591	556,984	555,483	555,483
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	731,591	556,984	555,483	555,483
TOTAL RESOURCES	1,353,954	1,168,309	1,196,438	1,196,438
<u>EXPENDITURES</u>				
HIGHWAYS AND STREETS				
PUBLIC TRANSIT				
SERVICES & SUPPLIES	3,891	4,500		
Dept Subtotal	3,891	4,500		
INTERGOVERNMENTAL EXP.				
PUBLIC TRANSIT				
SERVICES & SUPPLIES	292,243	100,000	100,000	100,000
Dept Subtotal	292,243	100,000	100,000	100,000
Subtotal Expenditures	296,134	104,500	100,000	100,000
OTHER USES				
ROAD FUND	482,782	500,000	500,000	500,000
ROAD EQUIPT REPLACEM	18,054	8,326		
ENDING FUND BALANCE	556,984	555,483	596,438	596,438
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,353,954	1,168,309	1,196,438	1,196,438

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PUBLIC TRANSIT

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Form 14

11/20/2014

RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/16
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
PROPERTY TAXES				
PROPERTY TAX	2,386	187,155	223,075	223,075
Subtotal	2,386	187,155	223,075	223,075
INTERGOVERNMENTAL				
PRIVATE CAR TAX		64		
Subtotal		64		
Subtotal Revenue	2,386	187,219	223,075	223,075
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM RISK MANAGE		500,000		100,000
TRANS FM INDIGENT ME		100,000		100,000
TRANS FM FAIRGRNDS S		220,000		250,000
TRANS FM BUILDNG RES		200,000		100,000
BEGINNING FUND BALANCE	9	280	1,020,344	1,020,344
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	9	280	1,020,344	1,020,344
TOTAL RESOURCES	2,395	1,207,499	1,243,419	1,793,419

EXPENDITURES

COMMUNITY SUPPORT				
COMMUNITY SUPPORT				
SERVICES & SUPPLIES	2,115	187,155	223,075	223,075
CAPITAL OUTLAY				1,500,000
Dept Subtotal	2,115	187,155	223,075	1,723,075
Subtotal Expenditures	2,115	187,155	223,075	1,723,075

ENDING FUND BALANCE	280	1,020,344	1,020,344	70,344
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	2,395	1,207,499	1,243,419	1,793,419

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND SR CIT AD VALOREM LEVY

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Form 14

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
ONE CENT FUEL EXCISE	54,389	51,978	54,500	54,500
Subtotal	54,389	51,978	54,500	54,500
MISCELLANEOUS				
INTEREST EARNED-INVE	415	350	415	415
Subtotal	415	350	415	415
Subtotal Revenue	54,804	52,328	54,915	54,915
BEGINNING FUND BALANCE	130,115	133,095	135,423	135,423
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	130,115	133,095	135,423	135,423
TOTAL RESOURCES	184,919	185,423	190,338	190,338

EXPENDITURES

HIGHWAYS AND STREETS				
ONE CENT FUEL EXCISE TAX				
SERVICES & SUPPLIES	51,824	50,000	54,388	54,388
Dept Subtotal	51,824	50,000	54,388	54,388
Subtotal Expenditures	51,824	50,000	54,388	54,388

ENDING FUND BALANCE	133,095	135,423	135,950	135,950
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	184,919	185,423	190,338	190,338

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND ONE CENT FUEL EXCISE TAX

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Form 14

11/20/2014

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
MISCELLANEOUS				
INTEREST EARNED-INVE	1,416	800	1,200	1,200
INTEREST FROM NOTES	3,807	3,787	2,000	2,000
Subtotal	5,223	4,587	3,200	3,200
Subtotal Revenue	5,223	4,587	3,200	3,200
BEGINNING FUND BALANCE	516,429	521,652	276,239	276,239
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	516,429	521,652	276,239	276,239

TOT AVAILABLE RESOURCE	521,652	526,239	279,439	279,439
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CHURCHILL COUNTY
(Local Government)

SCHEDULE B

FUND FAIRGROUNDS SALE PROCEED

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	TENTATIVE	FINAL
EXPENDITURES	YEAR ENDING	CURRENT	APPROVED	APPROVED
	6/30/14	6/30/15		
<hr/>				
COMMUNITY SUPPORT				
OTHER USES-TRANSFERS OUT				
CAPITAL OUTLAY		30,000	250,000	
Dept Subtotal		30,000	250,000	
Subtotal Expenditures		30,000	250,000	
OTHER USES				
SR CIT AD VALOREM LE		220,000		250,000

ENDING FUND BALANCE	521,652	276,239	29,439	29,439
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	521,652	526,239	279,439	279,439

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B
 FUND FAIRGROUNDS SALE PROCEED

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/16 (4) FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	140,000	400,000	400,000	400,000
FEDERAL IN LIEU OF T	375,782	350,000	500,000	500,000
LOCAL IN LIEU OF TAX	24,999			
Subtotal	540,781	750,000	900,000	900,000
MISCELLANEOUS				
INTEREST EARNED-INVE	5,653	6,125	5,000	5,000
MISCELLANEOUS REVENU	12,560	21,960		
GEOTHERMAL RENT/ROYA	277,028	200,000	350,000	350,000
Subtotal	295,241	228,085	355,000	355,000
Subtotal Revenue	836,022	978,085	1,255,000	1,255,000
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM GENERAL FUN		125,000		
BEGINNING FUND BALANCE	1,552,937	2,318,746	2,921,831	2,921,831
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,552,937	2,318,746	2,921,831	2,921,831

TOT AVAILABLE RESOURCE	2,388,959	3,421,831	4,176,831	4,176,831
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CHURCHILL COUNTY
(Local Government)

SCHEDULE B

FUND BUILDING RESERVE

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/16 FINAL APPROVED
GENERAL GOVERNMENT				
BUILDING RESERVE				
CAPITAL OUTLAY	45,213	275,000	225,000	1,350,000
Dept Subtotal	45,213	275,000	225,000	1,350,000
Subtotal Expenditures	45,213	275,000	225,000	1,350,000
OTHER USES				
SR CIT AD VALOREM LE		200,000		100,000
CHURCHILL CO GOLF CO	25,000	25,000	25,000	25,000

ENDING FUND BALANCE	2,318,746	2,921,831	3,926,831	2,701,831
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	2,388,959	3,421,831	4,176,831	4,176,831

CHURCHILL COUNTY
(Local Government)

SCHEDULE B

FUND BUILDING RESERVE

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	332,654	316,175	314,559	314,559
Subtotal	332,654	316,175	314,559	314,559
INTERGOVERNMENTAL				
PRIVATE CAR TAX	115	117	112	112
Subtotal	115	117	112	112
MISCELLANEOUS				
INTEREST EARNED-INVE	4,524	4,747	4,000	4,000
Subtotal	4,524	4,747	4,000	4,000
Subtotal Revenue	337,293	321,039	318,671	318,671
BEGINNING FUND BALANCE	1,232,268	1,484,531	1,615,570	1,615,570
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,232,268	1,484,531	1,615,570	1,615,570

TOT AVAILABLE RESOURCE	1,569,561	1,805,570	1,934,241	1,934,241
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CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND CAPITAL PROJECTS TX LEVY

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Form 12

11/20/2014

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/16
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
CAPITAL PROJECTS				
SERVICES & SUPPLIES	941			
CAPITAL OUTLAY		90,000	180,000	180,000
Dept Subtotal	941	90,000	180,000	180,000
INTERGOVERNMENTAL EXP.				
INTERGOVERNMENTAL EXPEND				
SERVICES & SUPPLIES	84,089	100,000	100,000	100,000
Dept Subtotal	84,089	100,000	100,000	100,000
Subtotal Expenditures	85,030	190,000	280,000	280,000

ENDING FUND BALANCE	1,484,531	1,615,570	1,654,241	1,654,241
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,569,561	1,805,570	1,934,241	1,934,241

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND CAPITAL PROJECTS TX LEVY

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Form 13

11/20/2014

RESOURCES	BUDGET YEAR ENDING 6/30/16			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/14	(2) ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	48,000	48,000	48,000	48,000
Subtotal	48,000	48,000	48,000	48,000
MISCELLANEOUS				
INTEREST EARNED-INVE	1,978	1,875	1,200	1,200
GEOTHERMAL RENTS/ROY	46,171	40,000	40,000	40,000
MISCELLANEOUS REVENU	4,893	85,000		
Subtotal	53,042	126,875	41,200	41,200
Subtotal Revenue	101,042	174,875	89,200	89,200
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM ADMIN ASSES	35,000	50,000	50,000	50,000
BEGINNING FUND BALANCE	513,286	597,119	416,994	416,994
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	513,286	597,119	416,994	416,994

TOT AVAILABLE RESOURCE	649,328	821,994	556,194	556,194
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CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND EXTRA ORDINARY REPAIR

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	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	TENTATIVE	FINAL
EXPENDITURES	YEAR ENDING	CURRENT	APPROVED	APPROVED
	6/30/14	6/30/15		6/30/16
<hr/>				
GENERAL GOVERNMENT				
EXTRA ORDINARY REPAIR				
CAPITAL OUTLAY	52,209	305,000	235,000	235,000
Dept Subtotal	52,209	305,000	235,000	235,000
Subtotal Expenditures	52,209	305,000	235,000	235,000
OTHER USES				
ROAD EQUIPT REPLACEM		100,000		

ENDING FUND BALANCE	597,119	416,994	321,194	321,194
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	649,328	821,994	556,194	556,194

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B
 FUND EXTRA ORDINARY REPAIR

RESOURCES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	200,814	196,196	193,066	193,066
Subtotal	200,814	196,196	193,066	193,066
INTERGOVERNMENTAL				
PRIVATE CAR TAX	69	70		
Subtotal	69	70		
MISCELLANEOUS				
INTEREST EARNED-INVE	1,973	2,569	1,200	1,200
Subtotal	1,973	2,569	1,200	1,200
Subtotal Revenue	202,856	198,835	194,266	194,266
BEGINNING FUND BALANCE	474,149	676,442	450,277	450,277
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	474,149	676,442	450,277	450,277

TOT AVAILABLE RESOURCE	677,005	875,277	644,543	644,543
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CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND FIRE EQUIP APPR

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EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED

PUBLIC SAFETY

FIRE EQUIP APPR				
SERVICES & SUPPLIES	563	75,000	100,000	100,000
CAPITAL OUTLAY		350,000	400,000	400,000
Dept Subtotal	563	425,000	500,000	500,000
Subtotal Expenditures	563	425,000	500,000	500,000

ENDING FUND BALANCE	676,442	450,277	144,543	144,543
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	677,005	875,277	644,543	644,543

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND FIRE EQUIP APPR

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Form 13

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RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/16	
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
GAS TAX - 1.75 CENTS	3,204	3,151	3,204	3,204
GAS TAX - 1.25 CENTS	10,367	10,367	10,368	10,368
GAS TAX - 2.35 CENTS	17,026	17,110	17,109	17,109
Subtotal	30,597	30,628	30,681	30,681
CHARGES FOR SERVICES				
OUTSIDE PROJECT EQUI		8,000		
Subtotal		8,000		
MISCELLANEOUS				
INTEREST EARNED-INVE	1,072	1,200	1,072	1,072
MISCELLANEOUS REVENUE	4,456	400		
Subtotal	5,528	1,600	1,072	1,072
Subtotal Revenue	36,125	40,228	31,753	31,753
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER	224,485	17,731		
Oper Trsfs In (Schedule T)				
TRANS FM ROAD FUND	250,000			
TRANS FM REGIONAL TR	8,049	9,557		
TRANS FM PUBLIC TRAN	18,054	8,326		
TRANS FM COUNTY DEBT		350,000		
TRANS FM EXTRA ORDIN		100,000		
BEGINNING FUND BALANCE		482,597	458,439	458,439
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL		482,597	458,439	458,439

TOT AVAILABLE RESOURCE	536,713	1,008,439	490,192	490,192
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CHURCHILL COUNTY
(Local Government)

SCHEDULE B

FUND ROAD EQUIPT REPLACEMENT

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/14	ESTIMATED CURRENT YEAR ENDING 6/30/15	TENTATIVE APPROVED	FINAL APPROVED
HIGHWAYS AND STREETS				
ROAD EQUIPMENT				
CAPITAL OUTLAY	54,116	550,000	450,000	450,000
Dept Subtotal	54,116	550,000	450,000	450,000
Subtotal Expenditures	54,116	550,000	450,000	450,000

ENDING FUND BALANCE	482,597	458,439	40,192	40,192
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	536,713	1,008,439	490,192	490,192

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B
 FUND ROAD EQUIPT REPLACEMENT

RESOURCES	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF TAXES	100,000	250,000		
INTEREST EARNED INVESTMN	12	117		
INTERGOVERN REVENUE				
SUB-TOTAL ALL REVENUE	100,012	250,117		

OTHER FINANCING SOURCES-SPECIFY
 OTHER MISCELLANEOUS
 PROCEEDS- SHORT TERM FIN
 TRANS FM ROAD FUND
 TRANS FM GENERAL FUND
 TRANS FM COMPENSATED ABS
 TRANS FM WATER RESOURCE
 TRANS FM FAIRGOUNDS SALE
 TRANS FM WATER UTILITY
 TRANS FM WASTE WATER FUND
 SUB-TOTAL OTHER SOURCES

BEGINNING FUND BALANCE				
TOTAL BEGINNING FUND BALANCE		100,012	129	129
TOTAL AVAILABLE RESOURCES	100,012	350,129	129	129

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE C - DEBT SERVICE FUND
 THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURES & RESERVES	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
TYPE-SHORT TERM FINANCING TRANSTO ROADEQUIPT		350,000		
TYPE SUBTOTAL		350,000		
ENDING FUND BALANCE	100,012	129	129	129
TOT. COMMITMENTS AND FUND BAL.	100,012	350,129	129	129

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE C - DEBT SERVICE FUND
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	11,009,027	11,468,555	10,954,886	10,954,886
TOTAL OPERATING REVENUE	11,009,027	11,468,555	10,954,886	10,954,886
OPERATING EXPENSE				
PLANT SPECIFIC EXPENSE	2,161,807	2,606,170	2,398,048	2,398,048
PLANT NON-SPECIFIC EXPEN	1,743,339	1,467,489	1,537,783	1,537,783
CUSTOMER OPERATIONS	970,657	934,811	884,229	884,229
CORPORATE OPERATIONS	1,981,018	2,058,650	2,066,290	2,066,290
DEPRECIATION EXPENSE	3,282,760	3,496,397	3,576,434	3,576,434
IN LIEU OF TAX PAYMENTS	416,615	416,615	414,788	414,788
TOTAL OPERATING EXPENSE	10,556,196	10,980,132	10,877,572	10,877,572
OPERATING INCOME OR LOSS	452,831	488,423	77,314	77,314
NONOPERATING REVENUE				
INTEREST EARNED	18,933	16,384	15,423	15,423
DEREGULATED REVENUES	801,000	708,960	655,135	655,135
OTHER INCOME	1,284	1,237		
CAPITAL CONTRIBUTION OTHR				
TOTAL NONOPERATING REV	821,217	726,581	670,558	670,558
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC	43,343	42,309	42,130	42,130
DEREGULATED EXPENSES	350,827	246,597	181,835	181,835
TRANSTOCOUNTY LIEU OF TAX	1,903,385	1,383,385	885,212	885,212
DONATIONS TO COUNTY				
INTEREST EXPENSE MISC				
TOTAL NONOPERATING EXP	2,297,555	1,672,291	1,109,177	1,109,177
NET INCOME BEFORE OPERATING TRANSFERS	1,023,507-	457,287-	361,305-	361,305-
OPERATING TRANSFERS SCH T				
OUT				
NET OPERATING TRANSFERS				
NET INCOME	1,023,507-	457,287-	361,305-	361,305-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE F1 REVENUES, EXPENSES, AND NET INCOME

FUND: CC COMMUNICATNS-TELEPHON

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	11,358,038	11,493,555	10,972,886	10,972,886
CASH RECEIVED FM OTHERFUN	1,433,712-	904,500-	396,618-	396,618-
CASH PAYMENTS TO EMPLOYEE	4,336,475-	4,704,777-	4,991,256-	4,991,256-
CASH PAYMENTS FOR SERVICE	2,013,124-	2,362,343-	1,895,094-	1,895,094-
CASH PAYMENTS FM NON REGU				
a. Net Cash Provided By (or used for) Operating Activities	3,574,727	3,521,935	3,689,918	3,689,918
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
DONATION OF COMMUNITY EMR				
TRANSFERS FM CCCOMM WIREL				
TRANSFER FM CCCOMM LONGDS				
TRANSFER TO CHURCHILL COU				
b. Net Cash Provided By (or used for) Noncapital Financing				
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PURCHASE OF PROPERTY, PLAN	3,107,782-	3,360,412-	2,466,341-	2,466,341-
SALE OF OTHER INTANGIBLES				
PRINCIPAL PAYMENT LONG-TE	79,215-	53,580-	49,788-	49,788-
INTEREST PAYMENT ON LONG	43,980-	34,080-	31,908-	31,908-
PROCEEDS FM SALE OF CAPIT	14,570			
DEMOLITION COST OF DISPOS				
c. Net Cash Provided By (or used for) Capital & Related Act	3,216,407-	3,448,072-	2,548,037-	2,548,037-
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	19,022	16,384	15,423	15,423
d. Net Cash Provided By (or used for) Investing Activities	19,022	16,384	15,423	15,423
Net INCREASE/DECREASE In Cash & Equivalents	377,342	90,247	1,157,304	1,157,304
CASH AND CASH EQUIVS AT JULY 1, 20XX	9,932,078	10,309,420	10,399,667	10,399,667
CASH AND CASH EQUIVS AT JUNE 30, 20XX	10,309,420	10,399,667	11,556,971	11,556,971

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

	(1)	(2)	BUDGET YEAR ENDING	6/30/16
	ACTUAL	ESTIMATED	(3)	(4)
PROPRIETARY FUND	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/14	END 6/30/15	APPROVED	APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
UNCOLLECTIBLE REVENUE				
TOTAL OPERATING REVENUE				
OPERATING EXPENSE				
CUSTOMER OPERATIONS				
NETWORK OPERATIONS				
CORPORATE OPERATIONS				
DEPRECIATION				
EQUIP SALES/INSTALLATION				
MISC EXPENSE				
TOTAL OPERATING EXPENSE				
OPERATING INCOME OR LOSS				
NONOPERATING REVENUE				
INTEREST EARNED				
GAIN ON SALE OF ASSETS				
TOTAL NONOPERATING REV				
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC				
TOTAL NONOPERATING EXP				
NET INCOME BEFORE				
OPERATING TRANSFERS				
OPERATING TRANSFERS SCH T				
OUT				
NET OPERATING TRANSFERS				
NET INCOME				

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE F1 REVENUES, EXPENSES, AND NET INCOME

FUND: CC COMMUNICATNS-WIRELESS

	(1)	(2)	BUDGET YEAR ENDING	6/30/16
	ACTUAL	ESTIMATED	(3)	(4)
PROPRIETARY FUND	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/14	END 6/30/15	APPROVED	APPROVED

A. Cash Flows From
Operating Activities

CASH INFLOWS:

CASH RECEIVED FM CUSTOMER
CASH PAYMENTS TO EMPLOYEE
CASH PAYMENTS FOR SERVICE

a. Net Cash Provided By (or used for)
Operating Activities

B. Cash Flows From
Noncapital Financing

CASH INFLOWS:

TRANSFERS TO TELEPHONE FN
TRANS TO CCCOMM MANAGED D

b. Net Cash Provided By (or used for)
Noncapital Financing

C. Cash Flows From
Capital & related Activ

CASH INFLOWS:

INTEREST PAID ON LONG-TER

c. Net Cash Provided By (or used for)
Capital & Related Act

D. Cash Flows From
Investing Activities

CASH INFLOWS:

INTEREST RECEIVED ON INVE

d. Net Cash Provided By (or used for)
Investing Activities

Net INCREASE/DECREASE
In Cash & Equivalents
CASH AND CASH EQUIVS AT
JULY 1, 20XX
CASH AND CASH EQUIVS AT
JUNE 30, 20XX

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	543,178	499,028	437,007	437,007
UNCOLLECTIBLE REVENUE			1,000-	1,000-
TOTAL OPERATING REVENUE	543,178	499,028	436,007	436,007
OPERATING EXPENSE				
CUSTOMER OPERATIONS	36,953	35,446	27,570	27,570
NETWORK OPERATIONS	113,830	82,292	83,319	83,319
CORPORATE OPERATIONS	49,698	58,332	48,635	48,635
ACCESS CHARGES	128,304	113,118	87,841	87,841
MISC OPERATING EXPENSE	5,260	3,926	3,500	3,500
TOTAL OPERATING EXPENSE	334,045	293,114	250,865	250,865
OPERATING INCOME OR LOSS	209,133	205,914	185,142	185,142
NONOPERATING REVENUE				
INTEREST EARNED	1,036	1,589		
TOTAL NONOPERATING REV	1,036	1,589		
NET INCOME BEFORE OPERATING TRANSFERS	210,169	207,503	185,142	185,142
OPERATING TRANSFERS SCH T				
OUT				
NET OPERATING TRANSFERS				
NET INCOME	210,169	207,503	185,142	185,142

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE F1 REVENUES, EXPENSES, AND NET INCOME

FUND: CC COMMUNICTNS-LONG DIST

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	547,210	499,028	437,007	437,007
CASH PAYMENTS TO EMPLOYEE	149,108-	144,020-	125,678-	125,678-
CASH PAYMENTS FOR SERVICE	187,433-	159,094-	125,187-	125,187-
a. Net Cash Provided By (or used for) Operating Activities	210,669	195,914	186,142	186,142
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
CC COMMUNICATIONS-BROADBN				
CC COMMUNICATIONS-TELEPHO				
b. Net Cash Provided By (or used for) Noncapital Financing				
<u>D. Cash Flows From Investing Activities</u>				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	1,036	1,589		
d. Net Cash Provided By (or used for) Investing Activities	1,036	1,589		
Net INCREASE/DECREASE In Cash & Equivalents	211,705	197,503	186,142	186,142
CASH AND CASH EQUIVS AT JULY 1, 20XX	900,105	1,111,810	1,309,313	1,309,313
CASH AND CASH EQUIVS AT JUNE 30, 20XX	1,111,810	1,309,313	1,495,455	1,495,455

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
OPERATING REVENUE				
ONNOW CHARGES FOR SERVICE	1,628,934	1,772,035	1,919,180	1,919,180
INTERNET CHARGES FOR SERV	829,492	693,797	649,217	649,217
OTHER CHARGES FOR SERVICE	24,039	45,112	50,000	50,000
UNCOLLECTIBLE REVENUE	15,836-	12,737-	18,000-	18,000-
TOTAL OPERATING REVENUE	2,466,629	2,498,207	2,600,397	2,600,397
OPERATING EXPENSE				
ONNOW VOD/CONTENT				
ONNOW INSTALLATN/BANDWIDTH				
ONNOW CUSTOMER OPERATIONS	178,630	151,065	159,143	159,143
ONNOW NETWORK OPERATIONS	463,168	498,954	449,668	449,668
ONNOW COPORATE OPERATIONS	199,298	176,901	119,537	119,537
ONNOW ACCESS CHARGES	1,085,619	1,156,497	1,211,000	1,211,000
ONNOW MISC OPERATNG EXPNS	90,553	169,592	98,000	98,000
ONNOW DEPRECIATION	291,269	191,169	178,048	178,048
INTERNET CUSTOMER OPERATN	276,317	239,568	263,069	263,069
INTERNET NETWORK OPERATNS	46,795	71,476	81,000	81,000
INTERNET DEPRECIATION	38,459	47,306	42,744	42,744
INTERNET MISC EXPENSE	15,725	15,761	19,443	19,443
OTHER SERVICES EXPENSES				
CAP DEPRECIATION	29,910	31,262	32,644	32,644
TOTAL OPERATING EXPENSE	2,715,743	2,749,551	2,654,296	2,654,296
OPERATING INCOME OR LOSS	249,114-	251,344-	53,899-	53,899-
NONOPERATING REVENUE				
MISC REVENUE	9,496	3,952	5,500	5,500
RENTAL REVENUE	67,551	71,857	75,450	75,450
LOSS ON DISPOSAL				
TOTAL NONOPERATING REV	77,047	75,809	80,950	80,950
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC	5			
TOTAL NONOPERATING EXP	5			
NET INCOME BEFORE OPERATING TRANSFERS	172,072-	175,535-	27,051	27,051
NET INCOME	172,072-	175,535-	27,051	27,051

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE F1 REVENUES, EXPENSES, AND NET INCOME

FUND: CC COMMUNICATNS-BROADBND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	2,562,413	2,510,944	2,618,397	2,618,397
CASH PAYMENTS TO EMPLOYEE	569,204-	560,126-	598,050-	598,050-
CASH PAYMENTS FOR SERVICE	1,743,311-	1,762,528-	1,871,957-	1,871,957-
a. Net Cash Provided By (or used for) Operating Activities	249,898	188,290	148,390	148,390
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
TRANSFER FM CCCOMM LONG D				
b. Net Cash Provided By (or used for) Noncapital Financing				
<u>C. Cash Flows From Capital & related Activ</u>				
CASH INFLOWS:				
PURCHASE OF PROPERTY, PLAN	302,154-	45,294-	100,000-	100,000-
c. Net Cash Provided By (or used for) Capital & Related Act	302,154-	45,294-	100,000-	100,000-
Net INCREASE/DECREASE In Cash & Equivalents	52,256-	142,996	48,390	48,390
CASH AND CASH EQUIVS AT JULY 1, 20XX	754,238	701,982	844,978	844,978
CASH AND CASH EQUIVS AT JUNE 30, 20XX	701,982	844,978	893,368	893,368

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
OPERATING REVENUE				
DATA SERVICES	125,259	162,641	197,000	197,000
WEB SERVICES	99,614	132,699	171,209	171,209
COMPUTER & NETWORKING SUP	81,597	106,721	135,344	135,344
TOTAL OPERATING REVENUE	306,470	402,061	503,553	503,553
OPERATING EXPENSE				
NETWORKING - DATA SERVICE	292,315	314,638	276,742	276,742
NETWORKING - WEB SERVICE	84,793	148,242	110,736	110,736
CUSTOMER OPERATIONS	17,789	26,289	71,033	71,033
NETWORKING-COMPUTER&NETWR	60,455	71,088	118,900	118,900
CORPORATE OPERATIONS	75,061	65,121	35,105	35,105
NETWORK OPERATIONS				
DEPRECIATION EXPENSE	46,227	51,481	51,480	51,480
POWER/ENVIRONMENTALS EXP				
MISC OPERATING EXPENSES				
WAREHOUSE/INVENTORY	21,745	20,961	9,042	9,042
TOTAL OPERATING EXPENSE	598,385	697,820	673,038	673,038
OPERATING INCOME OR LOSS	291,915-	295,759-	169,485-	169,485-
NONOPERATING REVENUE				
INTEREST INCOME	2,184	6,627	7,800	7,800
TOTAL NONOPERATING REV	2,184	6,627	7,800	7,800
NONOPERATING EXPENSE				
INTEREST EXPENSE				
TOTAL NONOPERATING EXP				
NET INCOME BEFORE OPERATING TRANSFERS	289,731-	289,132-	161,685-	161,685-
OPERATING TRANSFERS SCH T				
TRANS FROM CC COMM WIRELE				
TOTAL TRANSFERS IN				
NET OPERATING TRANSFERS				
NET INCOME	289,731-	289,132-	161,685-	161,685-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE F1 REVENUES, EXPENSES, AND NET INCOME

FUND: CC COMM-MANAGED DATA SER

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CASH REC'D FROM CUSTOMER	310,173	402,061	503,553	503,553
CASH PAYMTS FOR EMPLOYEE	279,935-	263,628-	279,425-	279,425-
CASH PYMNTS FOR SERVICE	398,964-	396,976-	393,613-	393,613-
a. Net Cash Provided By (or used for) Operating Activities	368,726-	258,543-	169,485-	169,485-
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
TRANS FROM CCCOMM WIRELES				
b. Net Cash Provided By (or used for) Noncapital Financing				
<u>C. Cash Flows From Capital & related Activ</u>				
CASH INFLOWS:				
PURCHASE OF PROPERTY, PLAN	8,725-			
PURCHASE OF GOODWILL	49,584-			
c. Net Cash Provided By (or used for) Capital & Related Act	58,309-			
<u>D. Cash Flows From Investing Activities</u>				
CASH INFLOWS:				
INTEREST REC'D ON INVEST	2,184	6,627	7,800	7,800
d. Net Cash Provided By (or used for) Investing Activities	2,184	6,627	7,800	7,800
Net INCREASE/DECREASE In Cash & Equivalents	424,851-	251,916-	161,685-	161,685-
CASH AND CASH EQUIVS AT JULY 1, 20XX	1,775,804	1,350,953	1,099,037	1,099,037
CASH AND CASH EQUIVS AT JUNE 30, 20XX	1,350,953	1,099,037	937,352	937,352

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	325,041	364,250	355,175	355,175
TOTAL OPERATING REVENUE	325,041	364,250	355,175	355,175
OPERATING EXPENSE				
MISC OPERATING EXPENSES	191,957	273,000	326,000	326,000
DEPRECIATION	278,677	300,000	325,000	325,000
TOTAL OPERATING EXPENSE	470,634	573,000	651,000	651,000
OPERATING INCOME OR LOSS	145,593-	208,750-	295,825-	295,825-
NONOPERATING REVENUE				
MISCELLANEOUS INCOME		1,750		
INTEREST EARNED	2,628	2,785	2,500	2,500
FEDERAL GRANTS				
STATE GRANTS				
TAP FEE				
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV	2,628	4,535	2,500	2,500
NONOPERATING EXPENSE				
INTEREST EXPENSE	253,999	200,000	400,000	400,000
TOTAL NONOPERATING EXP	253,999	200,000	400,000	400,000
NET INCOME BEFORE OPERATING TRANSFERS	396,964-	404,215-	693,325-	693,325-
OPERATING TRANSFERS SCH T				
TOTAL TRANSFERS IN OUT				
NET OPERATING TRANSFERS				
NET INCOME	396,964-	404,215-	693,325-	693,325-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE F1 REVENUES, EXPENSES, AND NET INCOME

FUND: UTILITY ENTERPRISE

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	329,088	305,581	355,175	355,175
CASH PAYMENTS FOR SERVICE	191,050-	259,605-	326,000-	326,000-
a. Net Cash Provided By (or used for) Operating Activities	138,038	45,976	29,175	29,175
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
TRANS FM RISK MANAGEMENT				
TRANS FM BUILDING RESERVE				
TRANS FM EXTRA ORDIN RPR				
TRANSFER TO WASTEWATR ENT				
b. Net Cash Provided By (or used for) Noncapital Financing				
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PRINCIPAL PAYMENT LONG-TE				
INTEREST PAID ON LONG-TER				
PURCHASE OF PLANT	5,000-			
c. Net Cash Provided By (or used for) Capital & Related Act	5,000-			
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	2,611	2,785	2,500	2,500
d. Net Cash Provided By (or used for) Investing Activities	2,611	2,785	2,500	2,500
Net INCREASE/DECREASE				
In Cash & Equivalents	135,649	48,761	31,675	31,675
CASH AND CASH EQUIVS AT JULY 1, 20XX	755,278	890,927	939,688	939,688
CASH AND CASH EQUIVS AT JUNE 30, 20XX	890,927	939,688	971,363	971,363

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	287,998	314,750	330,000	330,000
TOTAL OPERATING REVENUE	287,998	314,750	330,000	330,000
OPERATING EXPENSE				
MISC OPERATING EXPENSES	276,829	322,500	367,500	367,500
DEPRECIATION	797,922	825,000	875,000	875,000
TOTAL OPERATING EXPENSE	1,074,751	1,147,500	1,242,500	1,242,500
OPERATING INCOME OR LOSS	786,753-	832,750-	912,500-	912,500-
NONOPERATING REVENUE				
INTEREST EARNED	2,535	3,250	2,000	2,000
FEDERAL GRANTS				
TAP FEES				
MISCELLANEOUS	1,502	2,145		
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV	4,037	5,395	2,000	2,000
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC.	309,310	300,000	500,000	500,000
TOTAL NONOPERATING EXP	309,310	300,000	500,000	500,000
NET INCOME BEFORE OPERATING TRANSFERS	1,092,026-	1,127,355-	1,410,500-	1,410,500-
OPERATING TRANSFERS SCH T				
TRANS FM INFRASTRUCTURE	175,000	350,000	350,000	350,000
TOTAL TRANSFERS IN	175,000	350,000	350,000	350,000
OUT				
NET OPERATING TRANSFERS	175,000	350,000	350,000	350,000
NET INCOME	917,026-	777,355-	1,060,500-	1,060,500-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE F1 REVENUES, EXPENSES, AND NET INCOME

FUND: WASTE WATER FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	343,399	253,717	330,000	330,000
CASH PAYMENTS FOR SERVICE	271,791-	303,143-	367,500-	367,500-
a. Net Cash Provided By (or used for) Operating Activities	71,608	49,426-	37,500-	37,500-
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
TRANS FM INFRASTRUCTUR	175,000	350,000	350,000	350,000
TRANS FM GENERAL FUND				
TRANS FM RISK MANAGEMENT				
TRANS FM WATER UTILITY				
TRANS FM EXTRA ORDIN RPR				
b. Net Cash Provided By (or used for) Noncapital Financing	175,000	350,000	350,000	350,000
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PRINCIPAL PAYMENT LONG-TE				
INTEREST PAID ON LONG-TER				
CAPITAL FEDERAL GRANTS				
PURSHASE OF PROPERTY,PLAN	8,829-			
c. Net Cash Provided By (or used for) Capital & Related Act	8,829-			
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	2,509	3,250	2,000	2,000
d. Net Cash Provided By (or used for) Investing Activities	2,509	3,250	2,000	2,000
Net INCREASE/DECREASE In Cash & Equivalents	240,288	303,824	314,500	314,500
CASH AND CASH EQUIVS AT JULY 1, 20XX	655,166	895,454	1,199,278	1,199,278
CASH AND CASH EQUIVS AT JUNE 30, 20XX	895,454	1,199,278	1,513,778	1,513,778

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	1,822	1,600	1,600	1,600
TOTAL OPERATING REVENUE	1,822	1,600	1,600	1,600
OPERATING EXPENSE				
MISC OPERATING EXPENSES	15,065	65,000	90,000	90,000
DEPRECIATION	17,650	20,000	25,000	25,000
TOTAL OPERATING EXPENSE	32,715	85,000	115,000	115,000
OPERATING INCOME OR LOSS	30,893-	83,400-	113,400-	113,400-
NONOPERATING REVENUE				
INTEREST EARNED	73	300		
OTHER INCOME	51,003	25,000	25,000	25,000
CITY FALLON GC DONATION				
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV	51,076	25,300	25,000	25,000
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC				
GOLF COURSE CAPITAL IMR				
GOLF COURSE ACQUISITION				
TOTAL NONOPERATING EXP				
NET INCOME BEFORE OPERATING TRANSFERS	20,183	58,100-	88,400-	88,400-
OPERATING TRANSFERS SCH T				
TRANS FM GENERAL FUND	25,000	25,000	25,000	25,000
TRANS FM WATER RESOURCE				
TRANS FM BUILDING RESERVE	25,000	25,000	25,000	25,000
TRANS FM EXTRA ORDINARY R				
TOTAL TRANSFERS IN	50,000	50,000	50,000	50,000
NET OPERATING TRANSFERS	50,000	50,000	50,000	50,000
NET INCOME	70,183	8,100-	38,400-	38,400-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE F1 REVENUES, EXPENSES, AND NET INCOME

FUND: CHURCHILL CO GOLF COURSE

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/14	(2) ESTIMATED CURRENT YEAR END 6/30/15	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/16 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CHARGES FOR SERVICES	3,473	1,600	1,600	1,600
CASH PAYMENTS FOR SERVICE	18,023-	65,000-	90,000-	90,000-
a. Net Cash Provided By (or used for) Operating Activities	14,550-	63,400-	88,400-	88,400-
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
MISCELLANEOUS REVENUE	51,003	25,000	25,000	25,000
TRANS FM GENERAL FUND	25,000	25,000	25,000	25,000
TRANS FM WATER RESOURCE				
TRANS FM BUILDING RESERVE	25,000	25,000	25,000	25,000
TRANS FM EXTRA ORDINARY R				
b. Net Cash Provided By (or used for) Noncapital Financing	101,003	75,000	75,000	75,000
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PURCHASE OF PROPERTY	42,000-			
c. Net Cash Provided By (or used for) Capital & Related Act	42,000-			
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	62	300		
d. Net Cash Provided By (or used for) Investing Activities	62	300		
Net INCREASE/DECREASE In Cash & Equivalents	44,515	11,900	13,400-	13,400-
CASH AND CASH EQUIVS AT JULY 1, 20XX		44,515	56,415	56,415
CASH AND CASH EQUIVS AT JUNE 30, 20XX	44,515	56,415	43,015	43,015

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - Type
- | | |
|------------------------------------|--|
| 1 - General Obligation Bonds | 6 - Medium-Term Financing - Lease Purchase |
| 2 - G. O. Revenue Supported Bonds | 7 - Capital Leases |
| 3 - G. O. Special Assessment Bonds | 8 - Special Assessment Bonds |
| 4 - Revenue Bonds | 9 - Mortgages |
| 5 - Medium-Term Financing | 10 - Other (Specify Type) |
| | 11 - Proposed (Specify Type) |

(1) NAME OF BOND OR LOAN List and Subtotal by Fund * M	(2) R	(3) T E	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTER- EST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/15	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/16 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
*SUB MISSING FUND DESCR.	00		0			.000	0	0	0	0
CUSTOMER SERVICE CENTER	07		1,623,575	11/01/2003	11/01/2029	3.620	904,483	31,908	49,788	81,696
*SUB CC COMMUNICATNS-TELEPHON			1,623,575				904,483	31,908	49,788	81,696
TOTAL ALL DEBT SERVICE			1,623,575				904,483	31,908	49,788	81,696

CHURCHILL COUNTY
Local Government

Budget Fiscal Year 2015-2016

SCHEDULE C-1 -- INDEBTEDNESS

Transfer Schedule for Fiscal Year 2015-2016

FUND TYPE	T R A N S F E R S I N			T R A N S F E R S O U T		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
<u>GENERAL FUND</u>						
<u>GENERAL FUND</u>				780	94	25,000.00
Subtotal						25,000.00
<u>SPECIAL REVENUE FUNDS</u>						
<u>ROAD FUND</u>			280	47		550,000.00
ROAD FUND			395	63		500,000.00
SOCIAL SERVICES			394	62		225,000.00
SR CIT AD VALOREM LEVY			330	51		100,000.00
SR CIT AD VALOREM LEVY			394	62		100,000.00
SR CIT AD VALOREM LEVY			398	67		250,000.00
SR CIT AD VALOREM LEVY			510	69		100,000.00
REGIONAL TRANSPORTATION						
RISK MANAGEMENT				210	29	550,000.00
ADMIN ASSESSMENT FUND				396	64	100,000.00
INFRASTRUCTURE TAX FUND				520	72	50,000.00
INDIGENT SERVICES				770	92	350,000.00
INDIGENT SERVICES				220	33	225,000.00
PUBLIC TRANSIT				396	64	100,000.00
FAIRGROUNDS SALE PROCEED				210	29	500,000.00
Subtotal			1,825,000.00	396	64	250,000.00
						2,125,000.00
<u>CAPITAL PROJECTS FUNDS</u>						
<u>EXTRA ORDINARY REPAIR</u>			370	56		50,000.00
BUILDING RESERVE						
BUILDING RESERVE				396		100,000.00
Subtotal			50,000.00	780	94	25,000.00
						125,000.00
<u>EXPENDABLE TRUST FUNDS</u>						
Subtotal						
<u>DEBT SERVICE</u>						
Subtotal						
<u>ENTERPRISE FUNDS</u>						
<u>WASTE WATER FUND</u>			385	59		350,000.00
CHURCHILL CO GOLF COURSE			100	26		25,000.00
CHURCHILL CO GOLF COURSE			510	69		25,000.00
Subtotal						400,000.00
<u>INTERNAL SERVICE</u>						
Subtotal						
<u>RESIDUAL EQUITY TRANSFER</u>						
Subtotal						
TOTAL TRANSFERS			2,275,000.00			2,275,000.00

CHURCHILL COUNTY

(Local Government)

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must contain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 78th Session; February 2, 2015 to June 4, 2015

1. Activity: Lobbying Activities for 78th Legislative Session

2. Funding Source: General Fund Resources

3. Transportation	\$	<u>2,000</u>
4. Lodging and meals	\$	<u>750</u>
5. Salaries and Wages	\$	<u> </u>
6. Compensation to lobbyists	\$	<u>30,000</u>
7. Entertainment	\$	<u> </u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<u>750</u>
Total	\$	<u><u>33,500</u></u>

Entity: Churchill County, Nevada

Budget Fiscal Year 2015-2016

**Schedule of Existing Contracts
Budget Year 2015-2016
Churchill County, Nevada**

Form 31 Existing Contracts

Local Government: Churchill County, Nevada
E-mail Address: comptroller@churchillcounty.org
Daytime Telephone: (775) 428-1414

Vendor Name	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2014-15	Proposed Expenditure FY 2015-16	Reason or need of Contract
Advanced Data Systems	7/1/2014	6/30/2016	\$ 115,000.00	\$ 120,000.00	IT Support
Anita Fillmore, Court Reporter	7/1/2014	6/30/2016	\$ 73,541.00	\$ 75,750.00	Court Reporting Services
Cruess, Jeffery H.	7/1/2014	6/30/2016	\$ 500.00	\$ 500.00	Review Maps
Eide Bailly LLP	7/1/2014	6/30/2016	\$ 75,000.00	\$ 75,000.00	Independent Auditors
Gem Consulting	7/1/2014	6/30/2016	\$ 25,000.00	\$ 25,000.00	Legislative Consulting
Hardesty, David	7/1/2014	6/30/2016	\$ 1,125.00	\$ 1,250.00	Pastoral Services
High Desert Counseling	7/1/2014	6/30/2016	\$ 4,515.00	\$ 5,000.00	Mental Health Services: JPO
Homer, Jessica	7/1/2014	6/30/2016	\$ 4,050.00	\$ 4,000.00	Counseling
Integrity Pest Management LLC	7/1/2014	6/30/2016	\$ 2,750.00	\$ 2,750.00	Pest Control
John Scott, MD	7/1/2014	6/30/2016	\$ 37,200.00	\$ 37,200.00	Jail Medical, Adult & Juvenile
Journal Technologies, Inc	7/1/2014	6/30/2016	\$ 6,200.00	\$ 65,000.00	Software Maintenance
Karlson, DeVere	1/10/2015	6/30/2016	\$ 10,000.00	\$ 15,000.00	CASA Services
Kolesar and Leatham	7/1/2014	6/30/2016	\$ 5,000.00	\$ 10,000.00	Yucca Mountain Legal Services
Law Office of Jacob N. Sommer	7/1/2014	6/30/2016	\$ 120,000.00	\$ 120,000.00	Public Defender
Life Counseling Center	7/1/2014	6/30/2016	\$ 1,800.00	\$ 1,800.00	Financial Lessons
LP Insurance Brokers	7/1/2014	6/30/2016	\$ 38,460.00	\$ 38,460.00	Health Insurance Broker
Lyons County Treasurer	7/1/2014	6/30/2016	\$ 225,624.00	\$ 225,650.00	Western Nevada Regional Youth Center
Mahannah Associates, LLC	7/1/2014	6/30/2016	\$ 175,000.00	\$ 175,000.00	Water Resource Planning
Neider, David	7/1/2014	6/30/2016	\$ 23,500.00	\$ 120,000.00	Public Defender
NWPA	7/1/2014	6/30/2016	\$ 10,000.00	\$ 10,000.00	Water Right Consultant
Oasis Air Conditioning	7/1/2014	6/30/2016	\$ 9,300.00	\$ 10,000.00	Preventative Servicing
Otis Elevator	7/1/2014	6/30/2016	\$ 1,500.00	\$ 1,500.00	Pest Control
Pestmaster Services	7/1/2014	6/30/2016	\$ 10,000.00	\$ 15,000.00	Salary Classification Study
Pontifex Consulting Group	7/1/2014	6/30/2016	\$ 170,000.00	\$ 170,000.00	Yucca Mountain Project Oversight
Research & Consulting	7/1/2014	6/30/2016	\$ 20,000.00	\$ 30,000.00	Engineering Services
Shaw Engineering	7/1/2014	6/30/2016	\$ 16,600.00	\$ 17,500.00	Building Alarm Maintenance
SimpleGrinnell	7/1/2014	6/30/2016	\$ 300,000.00	\$ 300,000.00	Water & Waste Water Operations
SPB Utilities Services	7/1/2014	6/30/2016	\$ 10,000.00	\$ 25,000.00	Water Resource Data
Stanka Consulting, LTD	7/1/2014	6/30/2016	\$ 25,000.00	\$ 170,354.00	Wildland Fire Protection
State of Nevada	7/1/2014	6/30/2016	\$ 170,354.00	\$ 27,750.00	Child Protective Services
State of Nevada	7/1/2014	6/30/2016	\$ 66,005.00	\$ 66,005.00	Youth Parole Services
State of Nevada	7/1/2014	6/30/2016	\$ 36,840.00	\$ 36,840.00	China Spring & Aurora Pine
State of Nevada	7/1/2014	6/30/2016	\$ 48,725.36	\$ 48,725.36	Public Health Nursing Service
State of Nevada	7/1/2014	6/30/2016	\$ 4,000.00	\$ 4,000.00	Environmental Health
Stuyvesant, Robert	7/1/2014	6/30/2016	\$ 5,800.00	\$ 6,000.00	Psychotherapy
Tafel, Hugo	7/1/2014	6/30/2016	\$ 6,700.00	\$ 7,000.00	Interpreter Services
Tyco Integrated Security, LLC	7/1/2014	6/30/2016	\$ 4,500.00	\$ 5,000.00	Security Alarm System
Walker Lake Disposal, Inc	7/1/2014	6/30/2016	\$ 19,485.00	\$ 20,000.00	Sludge Disposal
Washoe County Sheriff's Office	7/1/2014	6/30/2016	\$ 120,000.00	\$ 120,000.00	Forensic Services
Woodman, Charles B	7/1/2014	6/30/2016	\$ 120,000.00	\$ 120,000.00	Public Defender

Note: Parks & Recreation independent contractor contracts for league, swim classes and program classes that are generally less than a \$1,000 have not been included in this summary.

*Schedule of Privatization Contracts
Budget Year 2015-2016
Churchill County, Nevada*

Form 32 Privatization Contracts

Local Government: Churchill County, Nevada
E-mail Address: comptroller@churchillcounty.org
Daytime Telephone: (775) 428-1414

<i>Vendor Name</i>	<i>Effective Date of Contract</i>	<i>Termination Date of Contract</i>	<i>Proposed Expenditure FY 2013-14</i>	<i>Proposed Expenditure FY 2014-15</i>	<i>Reason or need of Contract</i>
Duncan Golf Management	3/1/2013	3/1/18 w/(3)5yr renewals	NONE	NONE	Manage the Fallon Golf Course

